AGGREGRATED INFORMATION FOR NATIONAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	363 512 141	365 896 467	100 884 158	27.8%	91 404 409	25.1%	85 195 817	23.3%	71 816 509	19.6%	349 300 892	95.5%	71 317 225	100.6%	.7%
Property rates	63 394 949	64 324 891	18 746 837	29.6%	15 994 310	25.2%	16 418 247	25.5%	15 913 111	24.7%	67 072 504	104.3%	14 049 418	100.1%	13.3%
Property rates - penalties and collection charges	23 431	27 144	83 369	355.8%	83 309	355.6%	71 820	264.6%	90 155	332.1%	328 653	1 210.8%	97 387	351.0%	(7.4%)
Service charges - electricity revenue	112 480 841	111 536 200	29 643 034	26.4%	25 924 707	23.0%	25 124 018	22.5%	25 896 178	23.2%	106 587 936	95.6%	24 212 454	103.1%	7.0%
Service charges - water revenue	39 805 282	39 400 082	10 187 593	25.6%	10 709 418	26.9%	8 752 067	22.2%	8 525 133	21.6%	38 174 212	96.9%	12 346 367	123.9%	(31.0%)
Service charges - sanitation revenue	15 972 523	15 993 028	3 659 459	22.9%	3 642 756	22.8%	3 683 430	23.0%	3 624 503	22.7%	14 610 148	91.4%	3 533 341	98.4%	2.6%
Service charges - refuse revenue	11 505 121	11 706 664	3 081 104	26.8%	2 828 390	24.6%	2 801 817	23.9%	2 840 481	24.3%	11 551 793	98.7%	2 672 393	98.8%	6.3%
Service charges - other	692 034	802 523	166 483	24.1%	161 466	23.3%	512 635	63.9%	325 262	40.5%	1 165 846	145.3%	387 813	268.3%	(16.1%)
Rental of facilities and equipment	2 790 750	2 806 740	599 160	21.5%	628 299	22.5%	484 062	17.2%	630 767	22.5%	2 342 287	83.5%	641 117	91.3%	(1.6%)
Interest earned - external investments	4 309 935	4 466 734	900 869	20.9%	1 048 459	24.3%	1 224 627	27.4%	1 481 539	33.2%	4 655 493	104.2%	1 557 537	108.8%	(4.9%)
Interest earned - outstanding debtors	6 152 712	6 808 068	2 175 207	35.4%	1 833 920	29.8%	1 469 954	21.6%	2 294 856	33.7%	7 773 937	114.2%	1 626 506	105.7%	41.1%
Dividends received	6 918	7 454	379	5.5%	2 030	29.3%	633	8.5%	1 731	23.2%	4 774	64.0%	(4 262)	65.9%	(140.6%)
Fines	5 000 824	5 041 593	470 056	9.4%	908 216	18.2%	1 383 152	27.4%	940 121	18.6%	3 701 546	73.4%	1 007 957	70.4%	(6.7%)
Licences and permits	1 024 643	1 061 771	278 217	27.2%	312 309	30.5%	277 740	26.2%	130 415	12.3%	998 682	94.1%	425 155	99.6%	(69.3%)
Agency services	2 202 491	2 206 838	399 760	18.2%	549 073	24.9%	493 898	22.4%	521 009	23.6%	1 963 740	89.0%	378 893	100.3%	37.5%
Transfers recognised - operational	85 385 720	87 176 894	28 653 994	33.6%	24 521 416	28.7%	19 726 648	22.6%	5 281 987	6.1%	78 184 044	89.7%	5 484 334	91.0%	(3.7%)
Other own revenue	12 211 368	11 896 435	1 818 523	14.9%	2 228 214	18.2%	2 661 876	22.4%	3 108 213	26.1%	9 816 826	82.5%	2 819 882	77.7%	10.2%
Gains on disposal of PPE	552 597	633 408	20 114	3.6%	28 116	5.1%	109 194	17.2%	211 048	33.3%	368 471	58.2%	80 934	66.6%	160.8%
Operating Expenditure	368 198 356	372 076 159	77 160 671	21.0%	86 081 142	23.4%	82 872 307	22.3%	90 159 184	24.2%	336 273 305	90.4%	82 195 817	87.1%	9.7%
Employee related costs	109 285 582	108 714 695	23 893 245	21.9%	27 157 665	24.9%	25 194 924	23.2%	24 982 170	23.0%	101 228 005	93.1%	23 286 900	94.2%	7.3%
Remuneration of councillors	4 333 085	4 265 685	936 307	21.6%	975 822	22.5%	1 055 840	24.8%	955 898	22.4%	3 923 867	92.0%	983 795	92.2%	(2.8%)
Debt impairment	21 045 411	20 666 078	3 889 368	18.5%	3 507 813	16.7%	4 643 905	22.5%	2 990 822	14.5%	15 031 910	72.7%	3 781 147	67.2%	(20.9%)
Depreciation and asset impairment	31 565 323	31 344 317	4 663 413	14.8%	5 967 263	18.9%	6 564 640	20.9%	7 231 710	23.1%	24 427 025	77.9%	5 660 273	66.9%	27.8%
Finance charges	8 913 746	8 970 704	1 350 775	15.2%	2 195 141	24.6%	2 278 152	25.4%	2 417 234	26.9%	8 241 302	91.9%	1 948 416	88.1%	24.1%
Bulk purchases	103 820 512	103 089 904	28 009 787	27.0%	24 724 692	23.8%	23 465 496	22.8%	25 900 899	25.1%	102 100 873	99.0%	22 703 776	92.5%	14.1%
Other Materials	11 975 748	12 552 245	1 474 647	12.3%	2 671 358	22.3%	2 291 623	18.3%	3 008 152	24.0%	9 445 780	75.3%	3 678 227	80.1%	(18.2%)
Contracted services	40 504 474	44 411 073	6 074 984	15.0%	9 763 491	24.1%	9 548 365	21.5%	11 687 588	26.3%	37 074 429	83.5%	10 426 834	83.6%	12.1%
Transfers and grants	4 184 555	4 222 663	749 784	17.9%	981 235	23.4%	912 991	21.6%	1 298 805	30.8%	3 942 814	93.4%	1 069 123	90.9%	21.5%
Other expenditure	32 498 604	33 575 910	6 059 956	18.6%	7 956 208	24.5%	7 086 672	21.1%	9 182 416	27.3%	30 285 253	90.2%	8 574 666	86.1%	7.1%
Loss on disposal of PPE	71 315	262 886	58 404	81.9%	180 453	253.0%	(170 301)	(64.8%)	503 490	191.5%	572 046	217.6%	82 660	103.2%	509.1%
Surplus/(Deficit)	(4 686 214)	(6 179 691)	23 723 487		5 323 267		2 323 510		(18 342 676)		13 027 588		(10 878 592)		
Transfers recognised - capital	39 589 846	40 294 849	4 792 725	12.1%	7 687 015	19.4%	6 876 533	17.1%	8 931 076	22.2%	28 287 348	70.2%	6 997 621	69.2%	27.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	328 305	77 790	11 402	3.5%	23 063	7.0%	(10 518)	(13.5%)	19 028	24.5%	42 975	55.2%	(8 359)	6.1%	(327.6%)
Surplus/(Deficit) after capital transfers and contributions	35 231 938	34 192 947	28 527 613		13 033 344		9 189 525		(9 392 572)		41 357 911		(3 889 330)		
Taxation	307 833	87 813	13 498	4.4%	21 161	6.9%	14 968	17.0%	26 340	30.0%	75 967	86.5%	38 085	23.9%	(30.8%)
Surplus/(Deficit) after taxation	34 924 105	34 105 134	28 514 115		13 012 183		9 174 557		(9 418 912)		41 281 944		(3 927 415)		
Attributable to minorities	(8 783)	6 409	(42 249)	481.0%	(31 939)	363.6%	387	6.0%	(12 724)	(198.6%)	(86 526)	(1 350.2%)	(1 104)	(2.3%)	1 052.9%
Surplus/(Deficit) attributable to municipality	34 915 322	34 111 543	28 471 866		12 980 244		9 174 944		(9 431 636)		41 195 418		(3 928 519)		
Share of surplus/ (deficit) of associate	-	(0)	(0)	-	(0)	-	-	-	-	-	(0)	200.0%	0	200.0%	(100.0%)
Surplus/(Deficit) for the year	34 915 322	34 111 543	28 471 866		12 980 244		9 174 944		(9 431 636)		41 195 418		(3 928 519)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	73 411 081	73 563 768	6 768 062	9.2%	13 350 622	18.2%	10 197 793	13.9%	25 100 950	34.1%	55 417 427	75.3%	20 104 655	72.6%	24.9%
National Government	37 884 064	38 874 798	4 210 662	11.1%	8 108 313	21.4%	6 250 555	16.1%	12 918 666	33.2%	31 488 197	81.0%	10 663 531	75.9%	21.1%
Provincial Government	2 172 510	2 942 312	263 209	12.1%	400 141	18.4%	498 629	16.9%	527 315	17.9%	1 689 294	57.4%	656 612	87.2%	(19.7%)
District Municipality	48 220	100 675	1 315	2.7%	766	1.6%	517	.5%	1 182	1.2%	3 779	3.8%	1 555	5.0%	(24.0%)
Other transfers and grants	214 493	220 338	10 762	5.0%	38 400	17.9%	47 385	21.5%	43 996	20.0%	140 543	63.8%	798 243	413.4%	(94.5%)
Transfers recognised - capital	40 319 286	42 138 124	4 485 947	11.1%	8 547 621	21.2%	6 797 087	16.1%	13 491 159	32.0%	33 321 813	79.1%	12 119 941	78.6%	11.3%
Borrowing	16 195 667	12 241 682	744 767	4.6%	1 661 033	10.3%	1 132 162	9.2%	4 466 045	36.5%	8 004 007	65.4%	3 996 642	66.8%	11.7%
Internally generated funds	16 154 174	18 234 931	1 426 457	8.8%	2 871 680	17.8%	2 076 490	11.4%	6 720 037	36.9%	13 094 664	71.8%	3 311 563	55.7%	102.9%
Public contributions and donations	741 954	949 031	110 892	14.9%	270 288	36.4%	192 054	20.2%	423 709	44.6%	996 943	105.0%	676 509	198.4%	(37.4%)
Capital Expenditure Standard Classification	73 411 081	73 563 768	6 768 062	9.2%	13 350 623	18.2%	10 197 793	13.9%	25 100 950	34.1%	55 417 427	75.3%	20 104 655	72.6%	24.9%
Governance and Administration	8 509 766	7 559 704	463 127	5.4%	881 234	10.4%	1 035 523	13.7%	3 097 216	41.0%	5 477 099	72.5%	2 062 609	55.0%	50.2%
Executive & Council	2 215 192	1 551 893	163 818	7.4%	313 367	14.1%	315 511	20.3%	613 740	39.5%	1 406 435	90.6%	364 803	43.5%	68.2%
Budget & Treasury Office	6 095 877	4 534 713	98 179	1.6%	227 810	3.7%	408 806	9.0%	845 592	18.6%	1 580 387	34.9%	685 476	21.6%	23.4%
Corporate Services	198 697	1 473 098	201 130	101.2%	340 058	171.1%	311 206	21.1%	1 637 884	111.2%	2 490 278	169.1%	1 012 330	732.1%	61.8%
Community and Public Safety	11 419 929	12 355 820	758 774	6.6%	2 180 218	19.1%	1 468 788	11.9%	4 193 161	33.9%	8 600 941	69.6%	2 958 587	72.2%	41.7%
Community & Social Services	1 963 260	1 958 701	152 023	7.7%	322 011	16.4%	230 606	11.8%	564 722	28.8%	1 269 362	64.8%	367 594	62.3%	53.6%
Sport And Recreation	1 705 364	1 750 893	130 938	7.7%	267 177	15.7%	202 775	11.6%	491 877	28.1%	1 092 768	62.4%	391 687	60.3%	25.6%
Public Safety	912 188	1 138 610	79 900	8.8%	131 232	14.4%	104 643	9.2%	508 766	44.7%	824 541	72.4%	290 278	76.7%	75.3%
Housing	6 576 591	7 224 723	371 996	5.7%	1 403 758	21.3%	904 939	12.5%	2 495 606	34.5%	5 176 299	71.6%	1 775 287	78.2%	40.6%
Health	262 525	282 893	23 917	9.1%	56 039	21.3%	25 826	9.1%	132 189	46.7%	237 971	84.1%	133 740	76.6%	(1.2%)
Economic and Environmental Services	19 205 700	18 621 380	1 885 489	9.8%	3 605 160	18.8%	2 852 176	15.3%	6 247 362	33.5%	14 590 187	78.4%	5 887 751	77.3%	6.1%
Planning and Development	2 546 821	2 777 905	295 441	11.6%	566 564	22.2%	568 219	20.5%	1 018 604	36.7%	2 448 827	88.2%	1 038 271	72.8%	(1.9%)
Road Transport	16 500 419	15 665 494	1 587 950	9.6%	3 003 733	18.2%	2 275 500	14.5%	5 154 191	32.9%	12 021 373	76.7%	4 803 833	78.2%	7.3%
Environmental Protection	158 460	177 981	2 098	1.3%	34 864	22.0%	8 457	4.8%	74 568	41.9%	119 987	67.4%	45 647	70.8%	63.4%
Trading Services	33 572 355	34 624 843	3 638 292	10.8%	6 650 973	19.8%	4 819 544	13.9%	11 508 709	33.2%	26 617 517	76.9%	9 105 932	75.1%	26.4%
Electricity	7 892 435	7 397 525	810 081	10.3%	1 326 911	16.8%	914 347	12.4%	3 342 496	45.2%	6 393 835	86.4%	2 462 846	83.6%	35.7%
Water	17 470 766	18 942 339	2 045 634	11.7%	3 512 880	20.1%	2 712 092	14.3%	5 823 526	30.7%	14 094 132	74.4%	4 418 434	70.4%	31.8%
Waste Water Management	6 799 968	6 857 134	694 101	10.2%	1 562 552	23.0%	1 009 074	14.7%	1 853 897	27.0%	5 119 624	74.7%	1 794 028	76.9%	3.3%
Waste Management	1 409 186	1 427 844	88 475	6.3%	248 630	17.6%	184 031	12.9%	488 790	34.2%	1 009 927	70.7%	430 623	83.1%	13.5%
Other	703 331	402 021	22 380	3.2%	33 037	4.7%	21 763	5.4%	54 503	13.6%	131 683	32.8%	89 777	33.0%	(39.3%)

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	375 418 899	383 590 162	110 141 926	29.3%	100 565 151	26.8%	100 892 216	26.3%	67 881 492	17.7%	379 480 786	98.9%	67 104 407	98.4%	1.2%
Property rates, penalties and collection charges	58 047 211	65 079 655	14 551 328	25.1%	15 090 168	26.0%	14 468 623	22.2%	14 906 839	22.9%	59 016 958	90.7%	12 467 783	94.5%	19.6%
Service charges	164 083 303	159 371 224	40 671 148	24.8%	39 896 909	24.3%	38 508 029	24.2%	38 871 528	24.4%	157 947 614	99.1%	35 443 511	93.5%	9.7%
Other revenue	23 020 799	24 963 436	10 898 709	47.3%	9 391 980	40.8%	10 453 984	41.9%	6 858 184	27.5%	37 602 856	150.6%	11 361 465	172.8%	(39.6%)
Government - operating	82 222 715	82 496 720	31 911 398	38.8%	23 620 377	28.7%	22 232 917	27.0%	987 744	1.2%	78 752 435	95.5%	3 530 455	92.3%	(72.0%)
Government - capital	40 123 637	43 062 622	9 957 898	24.8%	10 818 525	27.0%	13 713 635	31.8%	3 857 235	9.0%	38 347 293	89.1%	2 049 782	89.3%	88.2%
Interest	7 917 976	8 599 420	2 151 323	27.2%	1 746 755	22.1%	1 515 000	17.6%	2 390 611	27.8%	7 803 689	90.7%	2 251 704	98.7%	6.2%
Dividends	3 258	17 085	123	3.8%	438	13.4%	28	.2%	9 351	54.7%	9 940	58.2%	(293)	6.4%	(3 290.8%)
Payments	(311 113 336)	(310 610 584)	(96 363 158)	31.0%	(80 026 175)	25.7%	(74 488 262)	24.0%	(75 045 993)	24.2%	(325 923 588)	104.9%	(70 208 725)	103.3%	6.9%
Suppliers and employees	(298 263 368)	(294 196 941)	(94 582 987)	31.7%	(76 661 678)	25.7%	(71 076 654)	24.2%	(71 864 115)	24.4%	(314 185 434)	106.8%	(64 966 455)	103.2%	10.6%
Finance charges	(8 756 937)	(10 660 978)	(1 039 931)	11.9%	(2 511 824)	28.7%	(1 647 251)	15.5%	(2 402 528)	22.5%	(7 601 534)	71.3%	(4 642 210)	119.4%	(48.2%)
Transfers and grants	(4 093 032)	(5 752 665)	(740 240)	18.1%	(852 672)	20.8%	(1 764 357)	30.7%	(779 351)	13.5%	(4 136 620)	71.9%	(600 059)	82.6%	29.9%
Net Cash from/(used) Operating Activities	64 305 563	72 979 578	13 778 769	21.4%	20 538 976	31.9%	26 403 954	36.2%	(7 164 501)	(9.8%)	53 557 198	73.4%	(3 104 317)	75.8%	130.8%
Cash Flow from Investing Activities															
Receipts	506 319	1 900 351	274 742	54.3%	(554 127)	(109.4%)	1 289 510	67.9%	(1 415 149)	(74.5%)	(405 025)	(21.3%)	(1 685 606)	102.5%	(16.0%)
Proceeds on disposal of PPE	1 136 118	1 147 793	74 644	6.6%	37 729	3.3%	77 391	6.7%	163 691	14.3%	353 455	30.8%	(1 566 015)	(58.5%)	(110.5%)
Decrease in non-current debtors	249 855	617 381	59 775	23.9%	(142 337)	(57.0%)	(32 124)	(5.2%)	51 632	8.4%	(63 054)	(10.2%)	(20 421)	(1 060.1%)	(352.8%)
Decrease in other non-current receivables	58 688	113 644	70 766	120.6%	(924 392)	(1 575.1%)	660 977	581.6%	(986 195)	(867.8%)	(1 178 844)	(1 037.3%)	659 845	(30.8%)	(249.5%)
Decrease (increase) in non-current investments	(938 342)	21 533	69 557	(7.4%)	474 872	(50.6%)	583 265	2 708.6%	(644 276)	(2 992.0%)	483 418	2 245.0%	(759 014)	22.9%	(15.1%)
Payments	(70 119 518)	(67 967 961)	(9 388 007)	13.4%	(12 543 151)	17.9%	(9 466 050)	13.9%	(19 745 361)	29.1%	(51 142 570)	75.2%	(15 836 380)	69.1%	24.7%
Capital assets	(70 119 518)	(67 967 961)	(9 388 007)	13.4%	(12 543 151)	17.9%	(9 466 050)	13.9%	(19 745 361)	29.1%	(51 142 570)	75.2%	(15 836 380)	69.1%	24.7%
Net Cash from/(used) Investing Activities	(69 613 199)	(66 067 610)	(9 113 266)	13.1%	(13 097 278)	18.8%	(8 176 541)	12.4%	(21 160 510)	32.0%	(51 547 595)	78.0%	(17 521 986)	69.2%	20.8%
Cash Flow from Financing Activities															
Receipts	15 695 211	11 135 077	3 608 018	23.0%	(1 209 743)	(7.7%)	175 774	1.6%	9 430 314	84.7%	12 004 363	107.8%	3 770 477	78.3%	150.1%
Short term loans	99 272	75 140	1 509 298	1 520.4%	8 591	8.7%	3 969	5.3%	1 731	2.3%	1 523 589	2 027.7%	26 031	637.5%	(93.3%)
Borrowing long term/refinancing	15 399 058	10 796 376	2 209 648	14.3%	(1 264 405)	(8.2%)	72 417	.7%	9 388 578	87.0%	10 406 237	96.4%	3 675 066	54.3%	155.5%
Increase (decrease) in consumer deposits	196 881	263 562	(110 928)	(56.3%)	46 072	23.4%	99 388	37.7%	40 005	15.2%	74 537	28.3%	69 381	154.3%	(42.3%)
Payments	(4 660 551)	(4 512 077)	(893 768)	19.2%	(1 341 384)	28.8%	(394 173)	8.7%	(2 497 272)	55.3%	(5 126 596)	113.6%	(3 280 936)	91.4%	(23.9%)
Repayment of borrowing	(4 660 551)	(4 512 077)	(893 768)	19.2%	(1 341 384)	28.8%	(394 173)	8.7%	(2 497 272)	55.3%	(5 126 596)	113.6%	(3 280 936)	91.4%	(23.9%)
Net Cash from/(used) Financing Activities	11 034 660	6 623 000	2 714 250	24.6%	(2 551 126)	(23.1%)	(218 399)	(3.3%)	6 933 042	104.7%	6 877 767	103.8%	489 541	60.6%	1 316.2%
Net Increase/(Decrease) in cash held	5 727 024	13 534 968	7 379 753	128.9%	4 890 572	85.4%	18 009 015	133.1%	(21 391 969)	(158.0%)	8 887 370	65.7%	(20 136 762)	163.9%	6.2%
Cash/cash equivalents at the year begin:	44 200 010	40 845 585	41 165 135	93.1%	48 544 888	109.8%	53 515 553	131.0%	71 046 084	173.9%	41 165 135	100.8%	69 341 182	93.4%	2.5%
Cash/cash equivalents at the year end:	49 927 034	54 380 553	48 544 888	97.2%	53 435 460	107.0%	71 524 567	131.5%	49 654 115	91.3%	50 052 505	92.0%	49 204 421	98.9%	.9%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 208 942	8.4%	2 059 452	4.1%	1 526 005	3.0%	42 442 148	84.5%	50 236 547	30.3%	1 502 158	3.0%	6 878 568	13.7%
Trade and Other Receivables from Exchange Transactions - Electricity	5 879 982	28.3%	1 278 318	6.2%	816 698	3.9%	12 777 427	61.6%	20 752 425	12.5%	187 782	.9%	2 287 980	11.0%
Receivables from Non-exchange Transactions - Property Rates	3 977 020	11.8%	1 347 409	4.0%	1 102 715	3.3%	27 417 424	81.0%	33 844 568	20.4%	206 600	.6%	5 298 385	15.7%
Receivables from Exchange Transactions - Waste Water Management	1 329 016	8.0%	611 539	3.7%	534 619	3.2%	14 189 703	85.1%	16 664 876	10.1%	409 519	2.5%	2 147 304	12.9%
Receivables from Exchange Transactions - Waste Management	933 133	7.1%	432 190	3.3%	372 878	2.8%	11 372 988	86.7%	13 111 188	7.9%	515 786	3.9%	1 017 863	7.8%
Receivables from Exchange Transactions - Property Rental Debtors	125 211	4.9%	31 467	1.2%	27 514	1.1%	2 364 841	92.8%	2 549 033	1.5%	11 070	.4%	267 964	10.5%
Interest on Arrear Debtor Accounts	687 077	4.2%	502 883	3.0%	428 171	2.6%	14 881 771	90.2%	16 499 903	10.0%	726 587	4.4%	935 909	5.7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	1	100.0%	1	-	6 028	1 200 806.0%	-	-
Other	570 795	4.8%	443 187	3.7%	415 949	3.5%	10 438 877	88.0%	11 868 808	7.2%	632 618	5.3%	1 042 154	8.8%
Total By Income Source	17 711 176	10.7%	6 706 445	4.1%	5 224 548	3.2%	135 885 180	82.1%	165 527 349	100.0%	4 198 147	2.5%	19 876 127	12.0%
Debtors Age Analysis By Customer Group														
Organs of State	1 027 013	10.0%	399 251	3.9%	333 413	3.2%	8 531 264	82.9%	10 290 941	6.2%	(2 046)	-	643 086	6.2%
Commercial	6 334 921	25.6%	1 525 404	6.2%	980 574	4.0%	15 891 448	64.3%	24 732 346	14.9%	11 094	-	2 280 772	9.2%
Households	9 207 910	7.8%	4 555 429	3.8%	3 616 707	3.0%	101 216 924	85.3%	118 596 970	71.6%	4 172 172	3.5%	16 337 952	13.8%
Other	1 141 332	9.6%	226 362	1.9%	293 854	2.5%	10 245 544	86.0%	11 907 092	7.2%	16 927	.1%	614 317	5.2%
Total By Customer Group	17 711 176	10.7%	6 706 445	4.1%	5 224 548	3.2%	135 885 180	82.1%	165 527 349	100.0%	4 198 147	2.5%	19 876 127	12.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 659 794	30.2%	841 526	2.9%	2 155 507	7.5%	17 017 380	59.3%	28 674 206	47.7%
Bulk Water	1 837 293	19.1%	321 016	3.3%	827 983	8.6%	6 612 393	68.9%	9 598 685	16.0%
PAYE deductions	488 851	79.9%	18 488	3.0%	16 113	2.6%	88 021	14.4%	611 473	1.0%
VAT (output less input)	282 605	85.1%	7 506	2.3%	3 410	1.0%	38 557	11.6%	332 078	.6%
Pensions / Retirement	435 065	66.4%	11 231	1.7%	9 986	1.5%	199 040	30.4%	655 322	1.1%
Loan repayments	647 279	42.9%	2 512	.2%	61 735	4.1%	797 593	52.9%	1 509 120	2.5%
Trade Creditors	7 771 870	66.6%	631 416	5.4%	669 328	5.7%	2 601 774	22.3%	11 674 388	19.4%
Auditor-General	17 100	9.6%	10 924	6.1%	8 276	4.6%	142 592	79.7%	178 891	.3%
Other	4 368 213	63.0%	298 008	4.3%	55 046	.8%	2 215 110	31.9%	6 936 376	11.5%
Total	24 508 070	40.7%	2 142 626	3.6%	3 807 383	6.3%	29 712 459	49.4%	60 170 539	100.0%

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	6 517 222	6 564 019	1 795 279	27.5%	1 640 218	25.2%	1 289 738	19.6%	1 177 820	17.9%	5 903 053	89.9%	723 931	90.4%	62.7%
Property rates	1 421 961	1 417 161	415 439	29.2%	311 129	21.9%	278 495	19.7%	293 269	20.7%	1 298 333	91.6%	117 149	84.7%	150.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 971 883	1 950 679	470 967	23.9%	426 760	21.6%	397 735	20.4%	444 179	22.8%	1 739 641	89.2%	407 629	89.8%	9.0%
Service charges - water revenue	563 043	563 043	138 371	24.6%	241 992	43.0%	(28 272)	(5.0%)	77 346	13.7%	429 436	76.3%	38 409	93.5%	101.4%
Service charges - sanitation revenue	322 143	322 143	87 745	27.2%	82 076	25.5%	79 939	24.8%	79 043	24.5%	328 804	102.1%	38 889	104.0%	103.3%
Service charges - refuse revenue	294 388	294 388	63 846	21.7%	64 112	21.8%	58 484	19.9%	61 015	20.7%	247 457	84.1%	2 610	93.4%	2 237.8%
Service charges - other	20 829	20 829	9 595	46.1%	6 669	32.0%	8 337	40.0%	7 451	35.8%	32 051	153.9%	5 663	193.8%	31.6%
Rental of facilities and equipment	17 563	17 563	4 834	27.5%	4 097	23.3%	5 631	32.1%	4 054	23.1%	18 616	106.0%	4 535	67.0%	(10.6%)
Interest earned - external investments	140 961	140 631	27 802	19.7%	20 629	14.6%	20 759	14.8%	26 683	19.0%	95 873	68.2%	36 326	96.2%	(26.5%)
Interest earned - outstanding debtors	41 807	54 405	13 138	31.4%	15 323	36.7%	18 924	34.8%	19 065	35.0%	66 450	122.1%	9 887	115.1%	92.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	16 591	16 591	3 173	19.1%	3 271	19.7%	2 082	12.5%	5 382	32.4%	13 907	83.8%	4 052	153.3%	32.8%
Licences and permits	14 597	14 597	2 936	20.1%	3 366	23.1%	3 578	24.5%	5 127	35.1%	15 008	102.8%	4 560	90.0%	12.4%
Agency services	31 270	30 528	5 084	16.3%	3 318	10.6%	9 450	31.0%	14 141	46.3%	31 993	104.8%	4 562	55.3%	210.0%
Transfers recognised - operational	1 471 673	1 521 746	503 942	34.2%	409 264	27.8%	224 966	14.8%	92 400	6.1%	1 230 572	80.9%	17 527	95.3%	427.2%
Other own revenue	188 513	199 716	45 522	24.1%	50 143	26.6%	202 520	101.4%	53 686	26.9%	351 872	176.2%	32 125	55.3%	67.1%
Gains on disposal of PPE	-	-	2 886	-	(1 932)	-	7 108	-	(5 023)	-	3 038	-	8	-	(62 884.2%)
Operating Expenditure	6 513 298	6 560 061	1 861 976	28.6%	1 652 369	25.4%	1 515 518	23.1%	1 713 135	26.1%	6 742 998	102.8%	1 032 548	100.1%	65.9%
Employee related costs	1 961 118	2 008 166	472 891	24.1%	521 467	26.6%	507 363	25.3%	499 692	24.9%	2 001 414	99.7%	446 775	101.9%	11.8%
Remuneration of councillors	65 035	64 185	15 231	23.4%	15 041	23.1%	16 624	25.9%	15 420	24.0%	62 316	97.1%	14 821	97.3%	4.0%
Debt impairment	343 696	343 336	85 924	25.0%	86 881	25.3%	(13 476)	(3.9%)	68 024	19.8%	227 353	66.2%	79 447	100.0%	(14.4%)
Depreciation and asset impairment	896 426	896 290	445 987	49.8%	296 273	33.1%	354 810	39.6%	366 643	40.9%	1 463 713	163.3%	(73 312)	125.3%	(600.1%)
Finance charges	59 818	39 013	10 129	16.9%	9 943	16.6%	9 244	23.7%	9 151	23.5%	38 467	98.6%	10 539	97.1%	(13.2%)
Bulk purchases	1 698 510	1 694 310	543 076	32.0%	345 728	20.4%	338 899	20.0%	417 659	24.7%	1 645 362	97.1%	396 028	98.6%	5.5%
Other Materials	86 376	81 054	11 748	13.6%	26 356	30.5%	20 998	25.9%	17 738	21.9%	76 840	94.8%	20 048	86.4%	(11.5%)
Contracted services	857 589	814 265	132 746	15.5%	184 277	21.5%	151 240	18.6%	196 750	24.2%	665 013	81.7%	186 806	75.7%	5.3%
Transfers and grants	60 526	70 626	23 662	39.1%	8 084	13.4%	30 796	43.6%	(2 444)	(3.5%)	60 100	85.1%	(167 780)	158.3%	(98.5%)
Other expenditure	484 205	548 816	120 581	24.9%	158 319	32.7%	99 019	18.0%	124 502	22.7%	502 421	91.5%	119 177	99.0%	4.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 924	3 958	(66 697)		(12 152)		(225 780)		(535 315)		(839 945)		(308 617)		
Transfers recognised - capital	803 900	1 003 052	27 386	3.4%	228 818	28.5%	188 161	18.8%	220 319	22.0%	664 684	66.3%	228 002	58.3%	(3.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	807 825	1 007 010	(39 312)		216 666		(37 619)		(314 996)		(175 261)		(80 615)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	807 825	1 007 010	(39 312)		216 666		(37 619)		(314 996)		(175 261)		(80 615)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	807 825	1 007 010	(39 312)		216 666		(37 619)		(314 996)		(175 261)		(80 615)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	807 825	1 007 010	(39 312)		216 666		(37 619)		(314 996)		(175 261)		(80 615)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	1 753 142	2 099 100	122 873	7.0%	414 569	23.6%	292 630	13.9%	643 094	30.6%	1 473 166	70.2%	641 191	70.3%	.3%
National Government	803 900	1 003 052	71 352	8.9%	262 579	32.7%	130 408	13.0%	254 231	25.3%	718 571	71.6%	369 965	77.9%	(31.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	134	-	276	-	410	-	-	-	(100.0%)
Transfers recognised - capital	803 900	1 003 052	71 352	8.9%	262 579	32.7%	130 542	13.0%	254 507	25.4%	718 981	71.7%	369 965	77.2%	(31.2%)
Borrowing	69 000	-	-	-	-	-	-	-	-	-	-	-	(547)	-	(100.0%)
Internally generated funds	880 242	1 096 048	51 521	5.9%	151 989	17.3%	162 088	14.8%	388 587	35.5%	754 186	68.8%	271 773	61.8%	43.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 753 142	2 099 100	122 873	7.0%	414 569	23.6%	292 630	13.9%	643 094	30.6%	1 473 166	70.2%	641 191	70.3%	.3%
Governance and Administration	292 651	257 259	31 690	10.8%	50 913	17.4%	42 479	16.5%	110 909	43.1%	235 992	91.7%	129 917	62.6%	(14.6%)
Executive & Council	55 340	96 927	29 461	53.2%	38 269	69.2%	38 158	39.4%	34 050	35.1%	139 937	144.4%	23 447	71.7%	45.2%
Budget & Treasury Office	237 311	160 332	2 230	.9%	12 645	5.3%	4 321	2.7%	76 859	47.9%	96 055	59.9%	106 470	60.6%	(27.8%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	193 125	284 474	4 891	2.5%	38 501	19.9%	51 159	18.0%	101 522	35.7%	196 074	68.9%	84 265	60.8%	20.5%
Community & Social Services	21 820	29 560	2 244	10.3%	4 636	21.2%	5 071	17.2%	9 593	32.5%	21 544	72.9%	1 229	54.3%	680.3%
Sport And Recreation	57 950	75 375	1 685	2.9%	7 670	13.2%	8 280	11.0%	18 165	24.1%	35 801	47.5%	13 775	60.5%	31.9%
Public Safety	7 700	18 055	330	4.3%	2 203	28.6%	4 225	23.4%	13 061	72.3%	19 818	109.8%	3 074	29.6%	324.9%
Housing	104 755	159 700	31	-	23 968	22.9%	32 952	20.6%	60 560	37.9%	117 511	73.6%	65 926	64.1%	(8.1%)
Health	900	1 784	601	66.8%	23	2.6%	631	35.4%	143	8.0%	1 400	78.5%	261	32.6%	(45.0%)
Economic and Environmental Services	498 719	854 967	50 374	10.1%	191 822	38.5%	126 461	14.8%	191 892	22.4%	560 550	65.6%	168 695	58.3%	13.8%
Planning and Development	202 957	227 735	19 396	9.6%	68 841	33.9%	37 533	16.5%	63 809	28.0%	189 579	83.2%	47 842	53.2%	33.4%
Road Transport	291 335	621 736	30 536	10.5%	122 958	42.2%	88 663	14.3%	128 058	20.6%	370 215	59.5%	118 991	62.1%	7.6%
Environmental Protection	4 427	5 496	442	10.0%	22	5%	265	4.8%	26	5%	756	13.8%	1 862	24.0%	(98.6%)
Trading Services	689 248	641 164	35 580	5.2%	128 278	18.6%	71 108	11.1%	219 334	34.2%	454 299	70.9%	243 472	91.4%	(9.9%)
Electricity	129 450	151 095	3 872	3.0%	49 681	38.4%	23 864	15.8%	65 776	43.5%	143 193	94.8%	69 214	86.5%	(5.0%)
Water	198 451	211 472	13 834	7.0%	33 588	16.9%	28 096	13.3%	62 639	29.6%	138 158	65.3%	43 862	89.6%	42.8%
Waste Water Management	283 394	197 644	17 362	6.1%	22 281	7.9%	5 649	2.9%	70 365	35.6%	115 658	58.5%	93 962	95.8%	(25.1%)
Waste Management	77 952	80 952	512	.7%	22 727	29.2%	13 498	16.7%	20 554	25.4%	57 291	70.8%	36 433	89.4%	(43.6%)
Other	79 400	61 235	338	.4%	5 055	6.4%	1 423	2.3%	19 436	31.7%	26 252	42.9%	14 842	62.7%	31.0%

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	6 956 414	7 203 528	1 663 407	23.9%	1 554 924	22.4%	2 333 692	32.4%	1 353 422	18.8%	6 905 445	95.9%	932 716	92.2%	45.1%
Property rates, penalties and collection charges	1 315 314	1 310 874	296 042	22.5%	299 018	22.7%	264 270	20.2%	280 477	21.4%	1 139 807	87.0%	177 792	85.4%	57.8%
Service charges	2 934 363	2 914 750	542 238	18.5%	748 399	25.5%	512 008	17.6%	607 489	20.8%	2 410 133	82.7%	636 282	92.4%	(4.5%)
Other revenue	248 395	258 070	45 321	18.2%	59 184	23.8%	484 936	187.9%	93 923	36.4%	683 364	264.8%	58 089	61.7%	61.7%
Government - operating	1 471 673	1 521 746	512 826	34.8%	182 131	12.4%	624 508	41.0%	101 893	6.7%	1 421 358	93.4%	9 340	101.0%	990.9%
Government - capital	803 900	1 003 052	226 041	28.1%	230 240	28.6%	408 287	40.7%	223 892	22.3%	1 088 460	108.5%	5 000	95.1%	4 377.8%
Interest	182 768	195 036	40 939	22.4%	35 953	19.7%	39 683	20.3%	45 748	23.5%	162 323	83.2%	46 213	100.8%	(1.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	(100.0%)
Payments	(5 273 176)	(5 320 435)	(1 807 668)	34.3%	(1 110 608)	21.1%	(1 739 913)	32.7%	(1 190 303)	22.4%	(5 848 491)	109.9%	(876 246)	98.0%	35.8%
Suppliers and employees	(5 152 832)	(5 210 796)	(1 774 492)	34.4%	(1 096 566)	21.3%	(1 701 954)	32.7%	(1 189 665)	22.8%	(5 762 678)	110.6%	(1 034 276)	97.4%	15.0%
Finance charges	(59 818)	(39 013)	(10 129)	16.9%	(9 943)	16.6%	(9 244)	23.7%	(9 151)	23.5%	(38 467)	98.6%	(10 539)	97.1%	(13.2%)
Transfers and grants	(60 526)	(70 626)	(23 046)	38.1%	(4 098)	6.8%	(28 715)	40.7%	8 513	(12.1%)	(47 346)	67.0%	168 569	155.4%	(94.9%)
Net Cash from/(used) Operating Activities	1 683 238	1 883 093	(144 260)	(8.6%)	444 317	26.4%	593 779	31.5%	163 120	8.7%	1 056 955	56.1%	56 469	77.1%	188.9%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 753 142)	(2 099 100)	(122 873)	7.0%	(413 264)	23.6%	(293 929)	14.0%	(643 100)	30.6%	(1 473 166)	70.2%	(641 191)	70.7%	.3%
Capital assets	(1 753 142)	(2 099 100)	(122 873)	7.0%	(413 264)	23.6%	(293 929)	14.0%	(643 100)	30.6%	(1 473 166)	70.2%	(641 191)	70.7%	.3%
Net Cash from/(used) Investing Activities	(1 753 142)	(2 099 100)	(122 873)	7.0%	(413 264)	23.6%	(293 929)	14.0%	(643 100)	30.6%	(1 473 166)	70.2%	(641 191)	70.7%	.3%
Cash Flow from Financing Activities															
Receipts	69 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	69 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(59 667)	(57 974)	(8 907)	14.9%	(16 651)	27.9%	(9 331)	16.1%	(17 684)	30.5%	(52 572)	90.7%	(15 892)	100.0%	11.3%
Repayment of borrowing	(59 667)	(57 974)	(8 907)	14.9%	(16 651)	27.9%	(9 331)	16.1%	(17 684)	30.5%	(52 572)	90.7%	(15 892)	100.0%	11.3%
Net Cash from/(used) Financing Activities	9 333	(57 974)	(8 907)	(95.4%)	(16 651)	(178.4%)	(9 331)	16.1%	(17 684)	30.5%	(52 572)	90.7%	(15 892)	100.0%	11.3%
Net Increase/(Decrease) in cash held	(60 571)	(273 980)	(276 041)	455.7%	14 402	(23.8%)	290 520	(106.0%)	(497 664)	181.6%	(468 784)	171.1%	(600 614)	826.8%	(17.1%)
Cash/cash equivalents at the year begin:	1 703 855	1 825 497	1 825 497	107.1%	1 549 456	90.9%	1 563 858	85.7%	1 854 377	101.6%	1 825 497	100.0%	2 404 431	100.0%	(22.9%)
Cash/cash equivalents at the year end:	1 643 284	1 551 516	1 549 456	94.3%	1 563 858	95.2%	1 854 377	119.5%	1 356 713	87.4%	1 356 713	87.4%	1 803 817	105.9%	(24.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	34 724	8.9%	19 131	4.9%	14 134	3.6%	320 462	82.5%	388 451	19.3%	319 576	82.3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	114 311	53.3%	20 506	9.6%	8 026	3.7%	71 713	33.4%	214 556	10.7%	24 748	11.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	99 663	20.0%	32 590	6.5%	20 592	4.1%	345 365	69.3%	498 210	24.8%	74 335	14.9%	-	-
Receivables from Exchange Transactions - Waste Water Management	22 664	12.7%	9 495	5.3%	5 563	3.1%	140 538	78.8%	178 260	8.9%	56 077	31.5%	-	-
Receivables from Exchange Transactions - Waste Management	18 643	8.0%	9 047	3.9%	5 777	2.5%	200 952	85.7%	234 418	11.7%	63 028	26.9%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	39	100.0%	39	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 219	3.0%	7 029	2.9%	6 705	2.8%	221 693	91.4%	242 647	12.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 797	5.4%	7 309	2.9%	6 645	2.6%	225 706	89.1%	253 457	12.6%	68 157	26.9%	-	-
Total By Income Source	311 020	15.5%	105 107	5.2%	67 442	3.4%	1 526 468	75.9%	2 010 037	100.0%	605 920	30.1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 230	34.6%	5 666	19.1%	3 383	11.4%	10 310	34.8%	29 589	1.5%	-	-	-	-
Commercial	162 857	22.7%	38 046	5.3%	22 679	3.2%	492 818	68.8%	716 400	35.6%	-	-	-	-
Households	137 933	10.9%	61 396	4.9%	41 381	3.3%	1 023 339	81.0%	1 264 048	62.9%	605 920	47.9%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	311 020	15.5%	105 107	5.2%	67 442	3.4%	1 526 468	75.9%	2 010 037	100.0%	605 920	30.1%	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	178 728	100.0%	-	-	-	-	-	-	178 728	25.8%
Bulk Water	19 770	100.0%	-	-	-	-	-	-	19 770	2.9%
PAYE deductions	25 461	100.0%	-	-	-	-	-	-	25 461	3.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	29 023	100.0%	-	-	-	-	-	-	29 023	4.2%
Loan repayments	26 142	100.0%	-	-	-	-	-	-	26 142	3.8%
Trade Creditors	186 673	100.0%	-	-	-	-	-	-	186 673	27.0%
Auditor-General	347	100.0%	-	-	-	-	-	-	347	.1%
Other	225 945	100.0%	-	-	-	-	-	-	225 945	32.6%
Total	692 090	100.0%	-	-	-	-	-	-	692 090	100.0%

Contact Details

Municipal Manager	Mr Andile Sihlahla	043 705 1046
Financial Manager	Mr Ntsikelelo Sigcau (Acting)	043 705 3329

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	10 363 386	10 361 367	2 616 595	25.2%	2 315 848	22.3%	2 433 139	23.5%	1 934 253	18.7%	9 299 835	89.8%	2 192 294	101.8%	(11.8%)
Property rates	2 177 931	2 177 931	560 374	25.7%	488 386	22.4%	538 056	24.7%	530 945	24.4%	2 117 762	97.2%	601 709	103.7%	(11.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	3 964 692	3 964 692	1 056 772	26.7%	983 495	24.8%	661 933	16.7%	930 362	23.5%	3 632 563	91.6%	892 034	103.8%	4.3%
Service charges - water revenue	749 547	749 547	153 741	20.5%	235 849	31.5%	251 500	33.6%	157 201	21.0%	798 291	106.5%	231 724	106.9%	(32.2%)
Service charges - sanitation revenue	459 930	459 930	126 394	27.5%	142 522	31.0%	115 481	25.1%	150 111	32.6%	534 508	116.2%	152 278	102.4%	(1.4%)
Service charges - refuse revenue	294 667	294 667	47 075	16.0%	43 421	14.7%	49 486	16.8%	52 728	17.9%	192 710	65.4%	66 061	108.6%	(20.2%)
Service charges - other	-	943	39	-	118	-	45	4.7%	71	7.5%	272	28.9%	-	-	(100.0%)
Rental of facilities and equipment	37 118	37 208	8 582	23.1%	8 633	23.3%	9 269	24.9%	6 632	17.8%	33 116	89.0%	8 211	98.1%	(19.2%)
Interest earned - external investments	106 592	105 901	20 868	19.6%	40 497	38.0%	39 705	37.5%	45 877	43.3%	146 946	138.8%	31 551	93.5%	45.4%
Interest earned - outstanding debtors	221 488	221 488	63 723	28.8%	70 498	31.8%	73 145	33.0%	27 275	12.3%	234 641	105.9%	46 010	124.0%	(40.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	303 735	288 772	21 322	7.0%	24 831	8.2%	20 816	7.2%	16 464	5.7%	83 433	28.9%	16 049	27.9%	2.6%
Licences and permits	28 034	28 034	5 243	18.7%	5 097	18.2%	5 582	19.9%	4 742	16.9%	20 665	73.7%	4 372	72.5%	8.5%
Agency services	2 892	2 892	753	26.1%	783	27.1%	798	27.6%	821	28.4%	3 155	109.1%	-	-	(100.0%)
Transfers recognised - operational	1 814 474	1 819 368	509 171	28.1%	237 061	13.1%	625 591	34.4%	(5 502)	(.3%)	1 366 322	75.1%	109 315	105.0%	(105.0%)
Other own revenue	202 286	209 522	42 063	20.8%	34 656	17.1%	41 729	19.9%	16 527	7.9%	134 974	64.4%	32 979	72.4%	(49.9%)
Gains on disposal of PPE	-	473	473	-	-	-	3	.7%	-	-	477	100.7%	-	-	-
Operating Expenditure	10 375 088	10 435 733	2 288 149	22.1%	2 326 445	22.4%	2 052 492	19.7%	2 480 388	23.8%	9 147 475	87.7%	2 194 963	89.5%	13.0%
Employee related costs	3 272 708	3 289 820	664 579	20.3%	778 455	23.8%	701 839	21.3%	720 723	21.9%	2 865 596	87.1%	627 912	86.7%	14.8%
Remuneration of councillors	73 451	75 486	17 848	24.3%	18 196	24.8%	20 024	26.5%	19 009	25.2%	75 077	99.5%	17 803	99.1%	6.8%
Debt impairment	541 605	541 750	91 858	17.0%	201 607	37.2%	63 674	11.8%	273 688	50.5%	630 828	116.4%	279 288	105.7%	(2.0%)
Depreciation and asset impairment	817 712	738 535	204 404	25.0%	204 418	25.0%	170 694	23.1%	158 929	21.5%	738 445	100.0%	202 382	100.0%	(21.5%)
Finance charges	142 392	142 392	11 751	8.3%	20 242	14.2%	47 192	33.1%	20 869	14.7%	100 054	70.3%	21 080	72.0%	(1.0%)
Bulk purchases	3 181 932	3 204 776	998 874	31.4%	672 829	21.1%	691 539	21.6%	838 650	26.2%	3 201 893	99.9%	592 801	101.2%	41.5%
Other Materials	191 819	205 737	34 715	18.1%	29 440	15.3%	44 195	21.5%	32 966	16.0%	141 316	68.7%	110 556	119.5%	(70.2%)
Contracted services	1 369 473	1 413 980	103 952	7.6%	251 374	18.4%	188 877	13.4%	319 458	22.6%	863 661	61.1%	166 280	40.7%	92.1%
Transfers and grants	89 038	83 451	37 740	42.4%	24 490	27.5%	(7 348)	(8.8%)	4 913	5.9%	59 794	71.7%	46 710	112.9%	(89.5%)
Other expenditure	694 958	739 805	122 428	17.6%	125 394	18.0%	131 806	17.8%	91 182	12.3%	470 811	63.6%	130 152	83.4%	(29.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11 702)	(74 366)	328 446		(10 597)		380 646		(546 135)		152 360		(2 669)		
Transfers recognised - capital	997 534	1 369 693	112 354	11.3%	164 963	16.5%	164 874	12.0%	355 444	26.0%	797 636	58.2%	456 744	116.4%	(22.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	139 982	52 000	3 658	2.6%	14 799	10.6%	4 507	8.7%	6 791	13.1%	29 755	57.2%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	1 125 813	1 347 326	444 458		169 165		550 027		(183 900)		979 751		454 075		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 125 813	1 347 326	444 458		169 165		550 027		(183 900)		979 751		454 075		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 125 813	1 347 326	444 458		169 165		550 027		(183 900)		979 751		454 075		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 125 813	1 347 326	444 458		169 165		550 027		(183 900)		979 751		454 075		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	1 740 079	2 063 593	175 059	10.1%	295 925	17.0%	275 584	13.4%	510 308	24.7%	1 256 875	60.9%	469 197	77.2%	8.8%
National Government	977 575	1 252 980	112 355	11.5%	164 963	16.9%	148 099	11.8%	372 219	29.7%	797 636	63.7%	316 271	83.4%	17.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	159 940	146 216	3 658	2.3%	14 799	9.3%	21 282	14.6%	(9 984)	(6.8%)	29 755	20.4%	9 245	172.2%	(208.0%)
Transfers recognised - capital	1 137 515	1 399 196	116 012	10.2%	179 763	15.8%	169 381	12.1%	362 235	25.9%	827 391	59.1%	325 516	90.7%	11.3%
Borrowing	148 290	148 290	16 303	11.0%	39 822	26.9%	20 328	13.7%	5 113	3.4%	81 566	55.0%	-	-	(100.0%)
Internally generated funds	454 274	516 107	42 743	9.4%	76 341	16.8%	85 874	16.6%	142 960	27.7%	347 918	67.4%	143 681	47.4%	(.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Capital Expenditure Standard Classification	1 740 079	2 063 593	175 059	10.1%	295 925	17.0%	275 584	13.4%	510 308	24.7%	1 256 875	60.9%	469 197	77.2%	8.8%
Governance and Administration	93 774	139 828	957	1.0%	5 116	5.5%	9 428	6.7%	25 232	18.0%	40 733	29.1%	1 692	38.4%	1 390.9%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	430	-	(100.0%)
Budget & Treasury Office	93 774	139 828	957	1.0%	5 116	5.5%	9 428	6.7%	25 232	18.0%	40 733	29.1%	1 262	34.4%	1 898.6%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	156 801	183 978	10 350	6.6%	21 778	13.9%	15 706	8.5%	45 829	24.9%	93 664	50.9%	75 393	155.2%	(39.2%)
Community & Social Services	36 117	37 567	2 136	5.9%	6 938	19.2%	2 661	7.1%	14 810	39.4%	26 545	70.7%	1 542	10.7%	860.4%
Sport And Recreation	59 070	86 871	7 214	12.2%	14 221	24.1%	12 238	14.1%	25 964	29.9%	59 638	68.7%	3 333	24.3%	679.0%
Public Safety	15 815	13 740	1 000	6.3%	619	3.9%	806	5.9%	5 031	36.6%	7 456	54.3%	7 355	56.2%	(31.6%)
Housing	45 000	45 000	-	-	-	-	-	-	-	-	-	-	62 272	1 412.7%	(100.0%)
Health	800	800	-	-	-	-	-	-	25	3.1%	25	3.1%	891	74.3%	(97.2%)
Economic and Environmental Services	562 343	599 383	42 041	7.5%	89 481	15.9%	76 490	12.8%	182 239	30.4%	390 250	65.1%	161 446	71.7%	12.9%
Planning and Development	53 722	75 027	10 208	19.0%	9 564	17.8%	8 498	11.3%	22 166	29.5%	50 437	67.2%	13 521	98.6%	63.9%
Road Transport	506 621	523 106	31 139	6.1%	79 917	15.8%	67 539	12.9%	160 072	30.6%	338 667	64.7%	124 720	61.0%	28.3%
Environmental Protection	2 000	1 250	694	34.7%	-	-	452	36.2%	-	-	1 146	91.7%	23 205	2 997.9%	(100.0%)
Trading Services	927 161	1 139 858	121 710	13.1%	179 550	19.4%	173 960	15.3%	256 525	22.5%	731 746	64.2%	230 665	73.4%	11.2%
Electricity	236 673	231 080	26 234	11.1%	52 045	22.0%	35 276	15.3%	86 140	37.3%	199 694	86.4%	91 584	93.6%	(5.9%)
Water	290 515	551 011	59 653	20.5%	64 658	22.3%	84 546	15.3%	86 137	15.6%	294 994	53.5%	64 960	78.9%	32.6%
Waste Water Management	386 973	344 767	35 736	9.2%	62 703	16.2%	53 359	15.5%	79 716	23.1%	231 514	67.2%	58 876	49.0%	35.4%
Waste Management	13 000	13 000	88	.7%	144	1.1%	779	6.0%	4 532	34.9%	5 544	42.6%	15 246	134.0%	(70.3%)
Other	-	547	-	-	-	-	-	-	483	88.3%	483	88.3%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	10 983 250	11 260 919	3 219 159	29.3%	2 829 157	25.8%	3 619 178	32.1%	1 944 552	17.3%	11 612 046	103.1%	1 892 933	105.3%	2.7%
Property rates, penalties and collection charges	2 069 035	5 930 492	547 503	26.5%	513 350	24.8%	447 966	7.6%	381 330	6.4%	1 890 149	31.9%	355 692	96.7%	7.2%
Service charges	5 195 393	1 333 936	1 331 311	25.6%	1 326 200	25.5%	1 138 676	85.4%	1 261 984	94.6%	5 058 171	379.2%	1 181 153	94.2%	6.8%
Other revenue	310 241	315 764	356 673	115.0%	353 439	113.9%	285 320	90.4%	208 150	65.9%	1 203 583	381.2%	273 180	450.8%	(23.8%)
Government - operating	1 755 820	1 780 072	561 203	32.0%	213 407	12.2%	604 663	34.0%	49 723	2.8%	1 428 996	80.3%	(82 819)	86.1%	(160.0%)
Government - capital	1 546 170	1 794 753	365 100	23.6%	383 660	24.8%	1 105 732	61.6%	-	-	1 854 492	103.3%	132 341	112.2%	(100.0%)
Interest	106 592	105 901	57 369	53.8%	39 101	36.7%	36 821	34.8%	43 365	40.9%	176 656	166.8%	33 385	101.3%	29.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 959 664)	(9 346 463)	(2 978 924)	33.2%	(2 339 562)	26.1%	(2 021 282)	21.6%	(2 225 577)	23.8%	(9 565 346)	102.3%	(2 070 325)	105.1%	7.5%
Suppliers and employees	(8 729 826)	(9 109 442)	(2 927 690)	33.5%	(2 280 134)	26.1%	(1 959 376)	21.5%	(2 189 404)	24.0%	(9 356 605)	102.7%	(2 012 761)	106.5%	8.8%
Finance charges	(142 392)	(142 392)	(28 512)	20.0%	(40 418)	28.4%	(27 577)	19.4%	(39 362)	27.6%	(135 868)	95.4%	(40 976)	63.2%	(3.9%)
Transfers and grants	(87 446)	(94 629)	(22 722)	26.0%	(19 010)	21.7%	(34 329)	36.3%	3 189	(3.4%)	(72 873)	77.0%	(16 588)	52.2%	(119.2%)
Net Cash from/(used) Operating Activities	2 023 586	1 914 455	240 235	11.9%	489 595	24.2%	1 597 896	83.5%	(281 025)	(14.7%)	2 046 701	106.9%	(177 392)	106.3%	58.4%
Cash Flow from Investing Activities															
Receipts	(3 203)	(3 203)	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(3 203)	(3 203)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 728 084)	(2 043 139)	(512 463)	29.7%	(240 505)	13.9%	(227 267)	11.1%	(307 992)	15.1%	(1 288 227)	63.1%	(294 501)	78.4%	4.6%
Capital assets	(1 728 084)	(2 043 139)	(512 463)	29.7%	(240 505)	13.9%	(227 267)	11.1%	(307 992)	15.1%	(1 288 227)	63.1%	(294 501)	78.4%	4.6%
Net Cash from/(used) Investing Activities	(1 731 287)	(2 046 342)	(512 463)	29.6%	(240 505)	13.9%	(227 267)	11.1%	(307 992)	15.1%	(1 288 227)	63.0%	(294 501)	76.7%	4.6%
Cash Flow from Financing Activities															
Receipts	156 170	158 290	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	148 290	148 290	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	7 880	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(83 306)	(83 324)	(23 872)	28.7%	(15 013)	18.0%	(24 807)	29.8%	(16 069)	19.3%	(79 761)	95.7%	(14 455)	66.7%	11.2%
Repayment of borrowing	(83 306)	(83 324)	(23 872)	28.7%	(15 013)	18.0%	(24 807)	29.8%	(16 069)	19.3%	(79 761)	95.7%	(14 455)	66.7%	11.2%
Net Cash from/(used) Financing Activities	72 864	74 966	(23 872)	(32.8%)	(15 013)	(20.6%)	(24 807)	(33.1%)	(16 069)	(21.4%)	(79 761)	(106.4%)	(14 455)	72.0%	11.2%
Net Increase/(Decrease) in cash held	365 163	(56 921)	(296 099)	(81.1%)	234 077	64.1%	1 345 822	(2 364.4%)	(605 086)	1 063.0%	678 713	(1 192.4%)	(486 348)	247.8%	24.4%
Cash/cash equivalents at the year begin:	2 001 445	2 621 746	2 549 876	127.4%	2 253 777	112.6%	2 487 854	94.9%	3 833 675	146.2%	2 549 876	97.3%	3 036 224	100.0%	26.3%
Cash/cash equivalents at the year end:	2 366 608	2 564 825	2 253 777	95.2%	2 487 854	105.1%	3 833 675	149.5%	3 228 589	125.9%	3 228 589	125.9%	2 549 876	127.4%	26.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	159 588	13.3%	59 311	4.9%	51 511	4.3%	929 654	77.5%	1 200 063	26.3%	102 035	8.5%	923 678	77.0%
Trade and Other Receivables from Exchange Transactions - Electricity	245 241	32.0%	35 448	4.6%	15 951	2.1%	469 705	61.3%	766 345	16.8%	4 300	.6%	519 424	68.0%
Receivables from Non-exchange Transactions - Property Rates	198 203	27.1%	15 739	2.1%	13 806	1.9%	504 450	68.9%	732 198	16.1%	12 013	1.6%	834 495	114.0%
Receivables from Exchange Transactions - Waste Water Management	78 929	17.7%	24 175	5.4%	18 551	4.2%	323 248	72.7%	444 903	9.8%	26 305	5.9%	326 781	73.0%
Receivables from Exchange Transactions - Waste Management	38 958	14.3%	9 917	3.6%	8 295	3.1%	214 668	79.0%	271 838	6.0%	8 338	3.1%	218 259	80.0%
Receivables from Exchange Transactions - Property Rental Debtors	2 096	7.8%	614	2.3%	640	2.4%	23 522	87.5%	26 873	.6%	11	-	27 335	102.0%
Interest on Arrear Debtor Accounts	35 874	4.5%	22 485	2.8%	22 222	2.8%	717 280	89.9%	797 862	17.5%	12 494	1.6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	429	-	-	-
Other	19 145	6.0%	4 467	1.4%	3 465	1.1%	293 927	91.6%	321 004	7.0%	4 378	1.4%	-	-
Total By Income Source	778 034	17.1%	172 156	3.8%	134 440	2.9%	3 476 455	76.2%	4 561 086	100.0%	170 302	3.7%	2 849 972	63.0%
Debtors Age Analysis By Customer Group														
Organs of State	28 450	23.8%	4 781	4.0%	5 673	4.7%	80 584	67.4%	119 488	2.6%	-	-	-	-
Commercial	343 897	25.8%	49 487	3.7%	26 330	2.0%	913 689	68.5%	1 333 403	29.2%	-	-	-	-
Households	405 687	13.1%	117 888	3.8%	102 437	3.3%	2 482 182	79.9%	3 108 195	68.1%	170 302	5.5%	2 849 972	92.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	778 034	17.1%	172 156	3.8%	134 440	2.9%	3 476 455	76.2%	4 561 086	100.0%	170 302	3.7%	2 849 972	63.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	38 323	100.0%	-	-	-	-	-	-	38 323	22.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	94 913	72.2%	19 015	14.5%	7 261	5.5%	10 306	7.8%	131 495	77.0%
Auditor-General	519	53.6%	450	46.4%	-	-	-	-	970	.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	133 755	78.3%	19 465	11.4%	7 261	4.3%	10 306	6.0%	170 787	100.0%

Contact Details

Municipal Manager	Mr Peter Neilson	041 506 3209
Financial Manager	Mr M J Ngcelwane (Acting)	041 506 1201

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: DR BEYERS NAUDE (EC101)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	297 802	309 420	121 325	40.7%	38 977	13.1%	97 399	31.5%	50 246	16.2%	307 948	99.5%	41 863	90.2%	20.0%
Property rates	29 579	25 976	30 222	102.2%	(21)	(.1%)	(19)	(.1%)	21	.1%	30 203	116.3%	(8)	83.0%	(357.8%)
Property rates - penalties and collection charges	-	-	-	-	275	-	6	-	-	-	281	-	1 725	-	(100.0%)
Service charges - electricity revenue	101 549	115 062	25 643	25.3%	24 582	24.2%	25 446	22.1%	26 597	23.1%	102 268	88.9%	22 645	100.3%	17.5%
Service charges - water revenue	25 470	28 702	6 822	26.8%	5 528	21.7%	6 932	24.2%	6 664	23.2%	25 946	90.4%	6 360	89.3%	4.8%
Service charges - sanitation revenue	10 301	10 301	6 967	67.6%	1 202	11.7%	1 485	14.4%	1 289	12.5%	10 942	106.2%	2 567	101.5%	(49.8%)
Service charges - refuse revenue	11 463	11 811	6 559	57.2%	1 782	15.5%	1 986	16.8%	1 783	15.1%	12 111	102.5%	2 383	102.1%	(25.2%)
Service charges - other	4 013	4 184	949	23.6%	924	23.0%	587	14.0%	366	8.7%	2 826	67.5%	264	104.8%	38.8%
Rental of facilities and equipment	849	867	302	35.6%	163	19.2%	168	19.4%	233	26.8%	866	99.8%	143	100.9%	62.8%
Interest earned - external investments	2 015	626	116	5.8%	51	2.5%	53	8.4%	239	38.2%	460	73.4%	199	50.2%	20.2%
Interest earned - outstanding debtors	9 713	5 480	499	5.1%	844	8.7%	880	16.1%	1 127	20.6%	3 350	61.1%	686	101.5%	64.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	121	26	3	2.2%	3	2.1%	0	1.0%	15	59.3%	21	80.3%	16	110.7%	(4.6%)
Licences and permits	1 501	1 256	330	22.0%	228	15.2%	284	22.6%	648	51.6%	1 490	118.6%	231	220.5%	180.6%
Agency services	2 682	2 831	1 224	45.6%	(290)	(10.8%)	1 015	35.9%	1 818	64.2%	3 767	133.0%	166	3.5%	994.7%
Transfers recognised - operational	97 441	101 162	41 492	42.6%	3 476	3.6%	53 163	52.6%	8 089	8.0%	106 220	105.0%	3 081	80.7%	162.5%
Other own revenue	1 104	1 135	199	18.0%	230	20.8%	5 412	476.6%	774	68.2%	6 614	582.5%	1 406	174.5%	(45.0%)
Gains on disposal of PPE	-	-	-	-	0	-	-	-	583	-	583	-	-	.2%	(100.0%)
Operating Expenditure	366 051	381 312	88 455	24.2%	80 735	22.1%	79 164	20.8%	63 572	16.7%	311 927	81.8%	75 268	68.3%	(15.5%)
Employee related costs	136 618	153 964	40 668	29.8%	42 613	31.2%	35 415	23.0%	34 980	22.7%	153 675	99.8%	37 299	103.2%	(6.2%)
Remuneration of councillors	9 884	9 212	2 226	22.5%	2 099	21.2%	2 348	25.5%	2 284	24.8%	8 957	97.2%	2 628	106.8%	(13.1%)
Debt impairment	3 500	5 563	2 582	73.8%	2 524	72.1%	-	-	-	-	5 105	91.8%	-	.2%	-
Depreciation and asset impairment	35 453	65 849	-	-	-	-	-	-	7 065	10.7%	7 065	10.7%	-	-	(100.0%)
Finance charges	5 576	2 788	-	-	-	-	523	18.7%	-	-	523	18.7%	-	-	-
Bulk purchases	82 368	82 368	28 703	34.8%	13 089	15.9%	26 087	31.7%	6 836	8.3%	74 715	90.7%	(604)	77.0%	(1 231.5%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	15 941	13 218	2 700	16.9%	4 268	26.8%	3 354	25.4%	3 749	28.4%	14 070	106.4%	1 547	53.9%	142.3%
Transfers and grants	239	203	5	1.9%	3	1.3%	13	6.2%	20	9.9%	40	19.7%	6	9.6%	233.3%
Other expenditure	76 473	48 148	11 573	15.1%	16 140	21.1%	11 426	23.7%	8 639	17.9%	47 778	99.2%	34 392	72.2%	(74.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(68 249)	(71 893)	32 870		(41 759)		18 235		(13 326)		(3 979)		(33 405)		
Transfers recognised - capital	44 517	64 336	8 114	18.2%	2 500	5.6%	33 834	52.6%	-	-	44 448	69.1%	5 744	59.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(23 732)	(7 556)	40 985		(39 259)		52 069		(13 326)		40 469		(27 661)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(23 732)	(7 556)	40 985		(39 259)		52 069		(13 326)		40 469		(27 661)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(23 732)	(7 556)	40 985		(39 259)		52 069		(13 326)		40 469		(27 661)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(23 732)	(7 556)	40 985		(39 259)		52 069		(13 326)		40 469		(27 661)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	44 884	60 682	915	2.0%	7 519	16.8%	5 672	9.3%	17 355	28.6%	31 461	51.8%	16 553	73.6%	4.8%
National Government	33 812	50 270	911	2.7%	7 519	22.2%	5 672	11.3%	17 355	34.5%	31 457	62.6%	16 553	77.1%	4.8%
Provincial Government	9 750	9 750	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 562	60 020	911	2.1%	7 519	17.3%	5 672	9.5%	17 355	28.9%	31 457	52.4%	16 553	74.3%	4.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 321	662	4	.3%	-	-	-	-	-	-	4	.6%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 884	60 682	915	2.0%	7 519	16.8%	5 672	9.3%	17 355	28.6%	31 461	51.8%	16 553	73.6%	4.8%
Governance and Administration	50	6 450	2	3.4%	212	427.1%	88	1.4%	172	2.7%	474	7.4%	47	12.0%	263.6%
Executive & Council	-	-	-	-	22	-	-	-	-	-	22	-	-	-	-
Budget & Treasury Office	9	6 440	2	19.6%	186	2 161.8%	88	1.4%	-	-	276	4.3%	22	46.1%	(100.0%)
Corporate Services	41	10	-	-	4	9.6%	-	-	172	1 723.9%	176	1 763.2%	25	14.8%	589.6%
Community and Public Safety	2 486	5 467	445	17.9%	1 906	76.7%	403	7.4%	2 096	38.3%	4 850	88.7%	198	49.5%	957.3%
Community & Social Services	-	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 486	4 972	445	17.9%	1 775	71.4%	403	8.1%	2 096	42.2%	4 720	94.9%	141	76.3%	1 383.9%
Public Safety	-	195	-	-	130	-	-	-	-	-	130	66.9%	57	5.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 169	5 426	61	.7%	-	-	669	12.3%	1 779	32.8%	2 509	46.2%	3 141	155.1%	(43.3%)
Planning and Development	18	32	-	-	-	-	-	-	-	-	-	-	-	71.9%	-
Road Transport	9 151	5 395	61	.7%	-	-	669	12.4%	1 779	33.0%	2 509	46.5%	3 141	160.5%	(43.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	33 179	43 339	407	1.2%	5 401	16.3%	4 512	10.4%	13 307	30.7%	23 627	54.5%	13 167	67.8%	1.1%
Electricity	5 103	5 033	4	1%	535	10.5%	379	7.5%	3 416	67.9%	4 334	86.1%	5 926	105.5%	(42.4%)
Water	24 048	37 384	65	.3%	4 769	19.8%	4 132	11.1%	9 785	26.2%	18 750	50.2%	294	46.2%	3 223.9%
Waste Water Management	565	805	339	60.0%	38	6.6%	-	-	-	-	376	46.8%	6 946	97.6%	(100.0%)
Waste Management	3 464	118	0	-	60	1.7%	-	-	106	90.2%	167	141.8%	-	63.2%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	328 873	361 536	100 927	30.7%	87 950	26.7%	121 063	33.5%	50 717	14.0%	360 656	99.8%	51 169	78.6%	(.9%)
Property rates, penalties and collection charges	27 509	24 158	14 498	52.7%	5 906	21.5%	3 360	13.9%	4 018	16.6%	27 782	115.0%	4 772	73.6%	(15.8%)
Service charges	142 101	159 657	30 020	21.1%	29 222	20.6%	26 661	16.7%	25 449	15.9%	111 352	69.7%	25 631	71.3%	(.7%)
Other revenue	6 256	6 116	6 742	107.8%	20 036	320.2%	19 050	311.5%	19 345	316.3%	65 173	1 065.6%	19 429	601.5%	(.4%)
Government - operating	97 441	101 162	41 451	42.5%	28 694	29.4%	24 575	24.3%	934	.9%	95 654	94.6%	470	74.9%	98.7%
Government - capital	44 517	64 336	8 155	18.3%	4 047	9.1%	47 363	73.6%	936	1.5%	60 502	94.0%	814	61.1%	15.1%
Interest	11 049	6 106	60	.5%	45	.4%	53	.9%	34	.6%	192	3.1%	53	10.8%	(36.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(301 098)	(316 908)	(126 008)	41.8%	(92 395)	30.7%	(120 017)	37.9%	(91 600)	28.9%	(430 020)	135.7%	(54 692)	107.0%	67.5%
Suppliers and employees	(295 284)	(313 918)	(124 755)	42.2%	(91 766)	31.1%	(112 978)	36.0%	(90 956)	29.0%	(420 454)	133.9%	(54 686)	108.7%	66.3%
Finance charges	(5 576)	(2 788)	(1 249)	22.4%	(624)	11.2%	(7 036)	252.4%	(624)	22.4%	(9 533)	342.0%	-	-	(100.0%)
Transfers and grants	(239)	(203)	(5)	1.9%	(5)	2.1%	(3)	1.5%	(20)	9.9%	(33)	16.0%	(6)	9.6%	233.3%
Net Cash from/(used) Operating Activities	27 774	44 628	(25 082)	(90.3%)	(4 445)	(16.0%)	1 046	2.3%	(40 883)	(91.6%)	(69 364)	(155.4%)	(3 522)	(218.7%)	1 060.7%
Cash Flow from Investing Activities															
Receipts	-	-	24 532	-	10 459	-	494	-	58 375	-	93 861	-	18 408	1 724.9%	217.1%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	81	-	81	-	-	.2%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	24 532	-	10 459	-	494	-	58 293	-	93 779	-	18 408	-	216.7%
Payments	(31 817)	(47 615)	(915)	2.9%	(7 519)	23.6%	(3 307)	6.9%	(17 355)	36.4%	(29 096)	61.1%	(16 344)	58.8%	6.2%
Capital assets	(31 817)	(47 615)	(915)	2.9%	(7 519)	23.6%	(3 307)	6.9%	(17 355)	36.4%	(29 096)	61.1%	(16 344)	58.8%	6.2%
Net Cash from/(used) Investing Activities	(31 817)	(47 615)	23 617	(74.2%)	2 940	(9.2%)	(2 813)	5.9%	41 020	(86.1%)	64 765	(136.0%)	2 063	(107.5%)	1 888.1%
Cash Flow from Financing Activities															
Receipts	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 943)	(2 887)	(1 465)	37.1%	(1 505)	38.2%	(1 767)	61.2%	137	(4.7%)	(4 599)	159.3%	(1 459)	6.8%	(109.4%)
Cash/cash equivalents at the year begin:	5 764	5 764	5 764	100.0%	4 300	74.6%	2 795	48.5%	1 028	17.8%	5 764	100.0%	(757)	-	(235.8%)
Cash/cash equivalents at the year end:	1 822	2 877	4 300	236.0%	2 795	153.4%	1 028	35.7%	1 165	40.5%	1 165	40.5%	(2 216)	(38.4%)	(152.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	397	1.6%	2 663	10.6%	1 424	5.7%	20 569	82.1%	25 053	32.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 650	51.7%	830	9.2%	572	6.4%	2 942	32.7%	8 995	11.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	64	.4%	297	1.9%	242	1.5%	15 369	96.2%	15 973	20.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	405	3.8%	498	4.6%	464	4.3%	9 430	87.3%	10 796	14.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	747	5.6%	670	5.0%	630	4.7%	11 402	84.8%	13 449	17.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(344)	(12.3%)	85	3.0%	64	2.3%	3 003	107.0%	2 807	3.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	5 920	7.7%	5 043	6.5%	3 396	4.4%	62 714	81.4%	77 073	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	427	7.2%	680	11.4%	556	9.3%	4 314	72.2%	5 977	7.8%	-	-	-	-
Commercial	3 000	21.5%	453	3.2%	249	1.8%	10 281	73.5%	13 983	18.1%	-	-	-	-
Households	2 494	4.4%	3 910	6.9%	2 591	4.6%	47 856	84.2%	56 851	73.8%	-	-	-	-
Other	(3)	(1.0%)	0	.2%	0	.2%	263	100.6%	262	.3%	-	-	-	-
Total By Customer Group	5 920	7.7%	5 043	6.5%	3 396	4.4%	62 714	81.4%	77 073	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	17 118	19.3%	7 909	8.9%	8 948	10.1%	54 669	61.7%	88 645	69.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 816	100.0%	-	-	-	-	-	-	1 816	1.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 135	100.0%	-	-	-	-	-	-	2 135	1.7%
Loan repayments	1 318	100.0%	-	-	-	-	-	-	1 318	1.0%
Trade Creditors	19 810	63.3%	1 493	4.8%	2 884	9.2%	7 087	22.7%	31 274	24.5%
Auditor-General	216	8.0%	674	24.9%	246	9.1%	1 567	58.0%	2 704	2.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	42 413	33.2%	10 076	7.9%	12 078	9.4%	63 324	49.5%	127 892	100.0%

Contact Details

Municipal Manager	Dr Edward Martin Rankwana	049 807 5902
Financial Manager	Ms Heleen Nagel	049 807 5742

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BLUE CRANE ROUTE (EC102)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	206 180	210 594	66 532	32.3%	54 797	26.6%	54 234	25.8%	39 646	18.8%	215 209	102.2%	41 774	107.4%	(5.1%)
Property rates	13 478	13 478	10 072	74.7%	1 034	7.7%	912	6.8%	1 044	7.7%	13 063	96.9%	905	98.4%	15.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	104 155	104 735	25 689	24.7%	24 515	23.5%	26 969	25.8%	23 283	22.2%	100 456	95.9%	21 547	97.0%	8.1%
Service charges - water revenue	12 988	14 808	4 218	32.5%	3 547	27.3%	2 858	19.3%	3 122	21.1%	13 745	92.8%	2 579	87.3%	21.0%
Service charges - sanitation revenue	4 807	5 125	1 379	28.7%	1 254	26.1%	1 166	22.8%	1 213	23.7%	5 012	97.8%	1 097	98.4%	10.6%
Service charges - refuse revenue	5 989	7 450	1 973	32.9%	1 787	29.8%	1 517	20.4%	1 692	22.7%	6 969	93.5%	1 362	99.4%	24.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	533	390	127	23.8%	90	16.9%	86	22.0%	90	23.0%	392	100.6%	72	57.4%	25.2%
Interest earned - external investments	1 000	1 300	331	33.1%	330	33.0%	213	16.3%	1 096	84.3%	1 969	151.4%	234	104.7%	368.4%
Interest earned - outstanding debtors	3 906	3 961	919	23.5%	1 068	27.4%	1 123	28.4%	1 311	33.1%	4 421	111.6%	179	81.4%	630.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	81	411	50	61.6%	52	63.8%	90	21.9%	60	14.5%	251	61.1%	71	203.5%	(15.9%)
Licences and permits	600	480	134	22.3%	110	18.4%	86	17.8%	137	28.4%	466	97.1%	140	94.3%	(2.3%)
Agency services	600	850	85	14.2%	278	46.3%	279	32.8%	206	24.2%	848	99.8%	-	31.8%	(100.0%)
Transfers recognised - operational	55 539	56 343	20 968	37.8%	20 093	36.2%	18 625	33.1%	1 504	2.7%	61 190	108.6%	14 153	139.7%	(89.4%)
Other own revenue	2 304	1 264	588	25.5%	639	27.7%	311	24.6%	4 889	386.9%	6 427	508.5%	(619)	76.0%	(889.4%)
Gains on disposal of PPE	200	-	-	-	-	-	0	-	-	-	0	-	54	63.2%	(100.0%)
Operating Expenditure	256 052	258 551	62 336	24.3%	62 895	24.6%	56 134	21.7%	68 613	26.5%	249 978	96.7%	57 491	93.6%	19.3%
Employee related costs	81 899	78 075	18 318	22.4%	22 450	27.4%	17 723	22.7%	20 480	26.2%	78 971	101.1%	18 268	98.8%	12.1%
Remuneration of councillors	4 074	3 994	965	23.7%	965	23.7%	1 091	27.3%	999	25.0%	4 020	100.6%	965	100.8%	3.5%
Debt impairment	9 505	10 575	2 376	25.0%	2 376	25.0%	2 209	20.9%	10 593	100.2%	17 555	166.0%	2 349	104.5%	350.9%
Depreciation and asset impairment	37 533	37 533	9 383	25.0%	9 383	25.0%	11 223	29.9%	6 255	16.7%	36 245	96.6%	9 383	100.0%	(33.3%)
Finance charges	3 811	5 505	-	-	374	9.8%	0	-	503	9.1%	877	15.9%	769	35.0%	(34.6%)
Bulk purchases	82 678	84 450	24 520	29.7%	19 040	23.0%	15 996	18.9%	19 189	22.7%	78 745	93.2%	17 400	93.1%	10.3%
Other Materials	3 220	3 678	324	10.1%	946	29.4%	873	23.7%	939	25.5%	3 081	83.8%	865	48.1%	8.6%
Contracted services	8 373	8 405	953	11.4%	2 356	28.1%	1 660	19.7%	2 173	25.9%	7 142	85.0%	1 876	38.3%	15.9%
Transfers and grants	783	1 021	830	106.0%	3	.4%	160	15.7%	(17)	(1.7%)	975	95.5%	809	59.4%	(102.2%)
Other expenditure	24 177	25 316	4 666	19.3%	5 002	20.7%	5 200	20.5%	7 499	29.6%	22 367	88.4%	4 809	100.2%	55.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(49 872)	(47 957)	4 196		(8 098)		(1 900)		(28 967)		(34 769)		(15 718)		
Transfers recognised - capital	69 411	114 475	434	.6%	20 954	30.2%	7 578	6.6%	46 602	40.7%	75 568	66.0%	-	22.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	19 540	66 518	4 630		12 856		5 678		17 634		40 798		(15 718)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	19 540	66 518	4 630		12 856		5 678		17 634		40 798		(15 718)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	19 540	66 518	4 630		12 856		5 678		17 634		40 798		(15 718)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	19 540	66 518	4 630		12 856		5 678		17 634		40 798		(15 718)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	69 841	114 655	1 188	1.7%	18 310	26.2%	16 671	14.5%	52 149	45.5%	88 319	77.0%	11 776	88.3%	342.9%
National Government	69 411	111 711	1 030	1.5%	18 218	26.2%	16 081	14.4%	51 355	46.0%	86 684	77.6%	10 403	92.2%	393.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	156	-	(100.0%)
District Municipality	-	2 513	-	-	13	-	517	20.6%	724	28.8%	1 254	49.9%	1 104	46.7%	(34.4%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	69 411	114 225	1 030	1.5%	18 231	26.3%	16 598	14.5%	52 079	45.6%	87 937	77.0%	11 663	89.1%	346.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Internally generated funds	430	430	159	36.9%	79	18.4%	73	17.0%	70	16.4%	382	88.7%	113	64.6%	(37.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	69 841	114 655	1 188	1.7%	18 310	26.2%	16 671	14.5%	52 149	45.5%	88 319	77.0%	11 776	88.3%	342.9%
Governance and Administration	170	13 551	24	13.9%	37	21.6%	46	.3%	27	.2%	133	1.0%	11	92.4%	137.9%
Executive & Council	30	30	21	68.6%	-	-	-	-	20	66.7%	41	135.3%	-	46.4%	(100.0%)
Budget & Treasury Office	140	13 521	2	1.3%	1	.9%	25	.2%	0	-	29	.2%	4	1.9%	(89.4%)
Corporate Services	-	-	1	-	35	-	20	-	6	-	63	-	7	-	(11.2%)
Community and Public Safety	7 500	2 390	377	5.0%	597	8.0%	718	30.0%	1 452	60.7%	3 145	131.6%	868	31.6%	67.3%
Community & Social Services	5 500	133	-	-	17	.3%	-	-	13	9.7%	30	22.9%	89	19.0%	(85.5%)
Sport And Recreation	2 000	-	377	18.9%	567	28.4%	201	-	872	-	2 018	-	206	27.6%	323.7%
Public Safety	-	2 257	-	-	13	-	517	22.9%	567	25.1%	1 096	48.6%	573	47.2%	(1.1%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	1 617	-	173	-	1 770	-	3 560	-	3 131	105.8%	(43.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	1 617	-	173	-	1 770	-	3 560	-	3 131	105.8%	(43.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	62 171	98 713	787	1.3%	16 059	25.8%	15 733	15.9%	48 901	49.5%	81 481	82.5%	7 766	94.2%	529.7%
Electricity	6 230	6 383	135	2.2%	2 601	41.8%	46	.7%	3 569	55.9%	6 351	99.5%	531	63.2%	572.4%
Water	28 668	65 057	-	-	3 259	11.4%	13 713	21.1%	34 378	52.8%	51 350	78.9%	169	4 480.1%	20 227.5%
Waste Water Management	27 273	27 273	652	2.4%	10 199	37.4%	1 973	7.2%	10 955	40.2%	23 780	87.2%	7 066	53.2%	55.0%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	276 591	313 900	85 006	30.7%	68 584	24.8%	129 411	41.2%	37 393	11.9%	320 394	102.1%	33 620	101.2%	11.2%
Property rates, penalties and collection charges	12 130	12 130	7 820	64.5%	1 909	15.7%	1 148	9.5%	1 064	8.8%	11 940	98.4%	1 366	129.9%	(22.1%)
Service charges	120 353	122 890	27 100	22.5%	29 775	24.7%	31 467	25.6%	28 877	23.5%	117 219	95.4%	27 857	111.0%	3.7%
Other revenue	14 837	6 762	4 198	28.3%	5 261	35.5%	4 575	67.7%	5 099	75.4%	19 133	283.0%	2 559	68.0%	99.2%
Government - operating	55 539	56 343	22 442	40.4%	19 087	34.4%	12 553	22.3%	-	-	54 082	96.0%	907	95.1%	(100.0%)
Government - capital	69 411	114 475	22 300	32.1%	11 440	16.5%	78 677	68.7%	743	.6%	113 160	98.9%	-	98.1%	(100.0%)
Interest	4 320	1 300	1 146	26.5%	1 112	25.7%	991	76.2%	1 611	123.9%	4 860	373.8%	931	246.9%	73.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(207 020)	(210 443)	(59 609)	28.8%	(57 034)	27.5%	(49 842)	23.7%	(45 450)	21.6%	(211 935)	100.7%	(43 088)	96.5%	5.5%
Suppliers and employees	(204 921)	(203 918)	(58 779)	28.7%	(56 592)	27.6%	(49 774)	24.4%	(44 947)	22.0%	(210 092)	103.0%	(42 320)	96.6%	6.2%
Finance charges	(1 317)	(5 504)	-	-	(442)	33.6%	(68)	1.2%	(503)	9.1%	(1 013)	18.4%	(769)	132.8%	(34.6%)
Transfers and grants	(783)	(1 021)	(830)	106.0%	-	-	-	-	-	-	(830)	81.3%	-	-	-
Net Cash from/(used) Operating Activities	69 570	103 457	25 397	36.5%	11 551	16.6%	79 569	76.9%	(8 057)	(7.8%)	108 460	104.8%	(9 469)	154.2%	(14.9%)
Cash Flow from Investing Activities															
Receipts	200	14 883	-	-	-	-	-	-	-	-	-	-	56	90.0%	(100.0%)
Proceeds on disposal of PPE	200	200	-	-	-	-	-	-	-	-	-	-	56	90.0%	(100.0%)
Decrease in non-current debtors	-	14 683	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(69 841)	(114 655)	(1 287)	1.8%	(18 310)	26.2%	(16 671)	14.5%	(41 392)	36.1%	(77 660)	67.7%	(11 773)	104.7%	251.6%
Capital assets	(69 841)	(114 655)	(1 287)	1.8%	(18 310)	26.2%	(16 671)	14.5%	(41 392)	36.1%	(77 660)	67.7%	(11 773)	104.7%	251.6%
Net Cash from/(used) Investing Activities	(69 641)	(99 771)	(1 287)	1.8%	(18 310)	26.3%	(16 671)	16.7%	(41 392)	41.5%	(77 660)	77.8%	(11 717)	104.7%	253.3%
Cash Flow from Financing Activities															
Receipts	240	171	45	18.7%	40	16.7%	41	24.2%	47	27.5%	173	101.6%	56	89.9%	(16.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	240	171	45	18.7%	40	16.7%	41	24.2%	47	27.5%	173	101.6%	56	89.9%	(16.6%)
Payments	(1 500)	(4 576)	-	-	(2 205)	147.0%	-	-	(2 371)	51.8%	(4 576)	100.0%	(2 035)	99.4%	16.5%
Repayment of borrowing	(1 500)	(4 576)	-	-	(2 205)	147.0%	-	-	(2 371)	51.8%	(4 576)	100.0%	(2 035)	99.4%	16.5%
Net Cash from/(used) Financing Activities	(1 260)	(4 405)	45	(3.6%)	(2 164)	171.8%	41	(.9%)	(2 324)	52.8%	(4 402)	99.9%	(1 978)	99.9%	17.5%
Net Increase/(Decrease) in cash held	(1 331)	(719)	24 155	(1 815.2%)	(8 924)	670.6%	62 939	(8 747.7%)	(51 773)	7 195.8%	26 397	(3 668.9%)	(23 164)	40.0%	123.5%
Cash/cash equivalents at the year begin:	1 775	1 223	1 223	68.9%	25 378	1 429.7%	16 454	1 345.8%	79 393	6 494.0%	1 223	100.0%	24 361	99.9%	225.9%
Cash/cash equivalents at the year end:	444	503	25 378	5 712.1%	16 454	3 703.4%	79 393	15 781.8%	27 620	5 490.3%	27 620	5 490.3%	1 197	(16.2%)	2 208.0%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 215	15.2%	422	2.9%	395	2.7%	11 504	79.1%	14 536	19.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 717	46.2%	1 304	6.2%	1 125	5.3%	8 895	42.3%	21 042	28.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	461	6.6%	90	1.3%	57	.8%	6 346	91.3%	6 954	9.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	964	13.3%	213	2.9%	187	2.6%	5 896	81.2%	7 260	9.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 325	13.1%	297	2.9%	277	2.7%	8 217	81.2%	10 116	13.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	6.6%	1	1.3%	1	1.2%	82	90.9%	91	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	392	3.1%	42	.3%	53	.4%	12 180	96.2%	12 668	17.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(441)	(59.3%)	16	2.2%	11	1.5%	1 157	155.5%	744	1.0%	-	-	-	-
Total By Income Source	14 638	19.9%	2 387	3.3%	2 107	2.9%	54 277	73.9%	73 410	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	920	15.9%	139	2.4%	73	1.3%	4 639	80.4%	5 772	7.9%	-	-	-	-
Commercial	2 092	46.3%	292	6.5%	247	5.5%	1 892	41.8%	4 522	6.2%	-	-	-	-
Households	7 382	14.2%	1 462	2.8%	1 372	2.6%	41 623	80.3%	51 839	70.6%	-	-	-	-
Other	4 245	37.6%	494	4.4%	415	3.7%	6 122	54.3%	11 277	15.4%	-	-	-	-
Total By Customer Group	14 638	19.9%	2 387	3.3%	2 107	2.9%	54 277	73.9%	73 410	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	924	100.0%	924	64.1%
Auditor-General	42	8.2%	23	4.4%	38	7.4%	415	80.1%	519	35.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	42	2.9%	23	1.6%	38	2.7%	1 339	92.8%	1 443	100.0%

Contact Details

Municipal Manager	Mr Thabiso Klaas	042 243 6403
Financial Manager	Ms Sizeka Hulana	042 243 6487

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MAKANA (EC104)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	435 991	471 848	50 269	11.5%	30 163	6.9%	105 167	22.3%	81 313	17.2%	266 911	56.6%	65 177	74.0%	24.8%
Property rates	67 345	74 087	35 286	52.4%	4 115	6.1%	12 441	16.8%	12 331	16.6%	64 173	86.6%	7 613	100.4%	62.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	122 723	147 221	2 929	2.4%	10 025	8.2%	33 191	22.5%	25 948	17.6%	72 093	49.0%	27 912	122.2%	(7.0%)
Service charges - water revenue	70 491	70 493	(5 664)	(8.0%)	10 819	15.3%	25 391	36.0%	20 841	29.6%	51 387	72.9%	16 786	143.6%	24.2%
Service charges - sanitation revenue	16 673	16 673	1 448	8.7%	1 416	8.5%	4 217	25.3%	4 256	25.5%	11 337	68.0%	59	(5.3%)	7 148.5%
Service charges - refuse revenue	13 934	13 934	820	5.9%	825	5.9%	2 490	17.9%	2 476	17.8%	6 612	47.4%	35	(9.5%)	7 024.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 425	1 425	88	6.1%	80	5.6%	129	9.1%	109	7.6%	405	28.4%	96	24.9%	13.2%
Interest earned - external investments	800	3 300	24	3.0%	22	2.8%	113	3.4%	1 195	36.2%	1 354	41.0%	77	68.3%	1 452.2%
Interest earned - outstanding debtors	7 418	7 418	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	990	1 025	(19)	(1.9%)	22	2.2%	49	4.8%	10	1.0%	63	6.2%	72	97.1%	(86.0%)
Licences and permits	2 550	3 400	7	.3%	0	-	1	-	1 231	36.2%	1 239	36.4%	1 542	65.9%	(20.1%)
Agency services	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	92 497	118 700	14 985	16.2%	2 566	2.8%	26 367	22.2%	12 209	10.3%	56 127	47.3%	10 280	34.9%	18.8%
Other own revenue	37 444	12 471	366	1.0%	271	.7%	778	6.2%	707	5.7%	2 122	17.0%	705	5.3%	.2%
Gains on disposal of PPE	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	432 938	471 509	38 447	8.9%	77 711	17.9%	87 719	18.6%	147 431	31.3%	351 309	74.5%	100 459	80.5%	46.8%
Employee related costs	182 284	184 306	40	-	58 858	32.3%	40 379	21.9%	52 065	28.2%	151 342	82.1%	35 116	95.1%	48.3%
Remuneration of councillors	9 774	11 248	-	-	865	8.8%	2 906	25.8%	3 513	31.2%	7 284	64.8%	3 797	98.8%	(7.5%)
Debt impairment	20 000	36 670	2 741	13.7%	5	-	-	-	2 004	5.5%	4 750	13.0%	4 599	67.7%	(56.4%)
Depreciation and asset impairment	11 500	35 636	85	.7%	60	.5%	572	1.6%	196	.5%	914	2.6%	338	1.0%	(42.1%)
Finance charges	7 500	10 500	-	-	-	-	4 649	44.3%	2 068	19.7%	6 717	64.0%	1 439	88.1%	43.8%
Bulk purchases	83 065	96 065	30 386	36.6%	7 952	9.6%	18 062	18.8%	14 075	14.7%	70 475	73.4%	39 431	112.9%	(64.3%)
Other Materials	25 030	16 683	(343)	(1.4%)	851	3.4%	2 388	14.3%	47 100	282.3%	49 997	299.7%	603	150.7%	7 707.3%
Contracted services	12 459	28 419	1 966	15.8%	1 911	15.3%	17 034	59.9%	15 685	55.2%	36 595	128.8%	5 368	154.0%	192.2%
Transfers and grants	30 700	150	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	50 625	51 833	3 572	7.1%	7 208	14.2%	1 755	3.4%	10 727	20.7%	23 263	44.9%	9 768	34.8%	9.8%
Loss on disposal of PPE	-	-	-	-	-	-	(27)	-	(3)	-	(30)	-	-	-	(100.0%)
Surplus/(Deficit)	3 052	339	11 821		(47 549)		17 448		(66 118)		(84 398)		(35 282)		
Transfers recognised - capital	68 498	58 521	-	-	-	-	-	-	-	-	-	-	-	240.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	71 550	58 860	11 821		(47 549)		17 448		(66 118)		(84 398)		(35 282)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	71 550	58 860	11 821		(47 549)		17 448		(66 118)		(84 398)		(35 282)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	71 550	58 860	11 821		(47 549)		17 448		(66 118)		(84 398)		(35 282)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	71 550	58 860	11 821		(47 549)		17 448		(66 118)		(84 398)		(35 282)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	68 498	85 104	-	-	-	-	4 009	4.7%	12 068	14.2%	16 077	18.9%	27 496	91.7%	(56.1%)
National Government	65 226	77 819	-	-	-	-	4 009	5.2%	11 974	15.4%	15 983	20.5%	26 555	97.5%	(54.9%)
Provincial Government	1 522	4 635	-	-	-	-	-	-	94	2.0%	94	2.0%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	66 748	82 454	-	-	-	-	4 009	4.9%	12 068	14.6%	16 077	19.5%	26 555	96.1%	(54.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 750	2 650	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	941	-	(100.0%)
Capital Expenditure Standard Classification	68 498	85 104	-	-	-	-	4 009	4.7%	12 068	14.2%	16 077	18.9%	27 496	91.7%	(56.1%)
Governance and Administration	750	750	-	-	-	-	-	-	-	-	-	-	8	1.0%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	750	750	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	8	-	(100.0%)
Community and Public Safety	2 522	3 223	-	-	-	-	-	-	94	2.9%	94	2.9%	10 705	137.3%	(99.1%)
Community & Social Services	1 000	3 223	-	-	-	-	-	-	94	2.9%	94	2.9%	46	1.2%	103.2%
Sport And Recreation	1 522	-	-	-	-	-	-	-	-	-	-	-	10 659	205.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	772	-	-	-	-	-	-	-	-	-	-	-	54.8%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	772	-	-	-	-	-	-	-	-	-	-	-	58.2%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	65 226	80 358	-	-	-	-	4 009	5.0%	11 974	14.9%	15 983	19.9%	16 783	87.5%	(28.7%)
Electricity	8 000	6 957	-	-	-	-	116	1.7%	683	9.8%	799	11.5%	(1 985)	(24.6%)	(134.4%)
Water	45 845	60 973	-	-	-	-	1 992	3.3%	8 306	13.6%	10 298	16.9%	6 567	180.1%	26.5%
Waste Water Management	11 381	12 429	-	-	-	-	1 902	15.3%	2 984	24.0%	4 886	39.3%	12 201	142.7%	(75.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	445 906	481 808	101 021	22.7%	120 857	27.1%	105 167	21.8%	80 791	16.8%	407 836	84.6%	64 694	94.3%	24.9%
Property rates, penalties and collection charges	67 500	62 974	34 858	51.6%	12 365	18.3%	12 441	19.8%	12 331	19.6%	71 995	114.3%	7 165	96.1%	72.1%
Service charges	235 314	211 073	70 442	29.9%	69 150	29.4%	65 289	30.9%	53 520	25.4%	258 401	122.4%	44 757	71.2%	19.6%
Other revenue	10 500	19 821	925	8.8%	2 824	26.9%	957	4.8%	2 057	10.4%	6 763	34.1%	2 415	551.9%	(14.8%)
Government - operating	91 093	118 700	(5 269)	(5.8%)	36 149	39.7%	26 367	22.2%	8 209	6.9%	65 457	55.1%	10 280	101.8%	(20.1%)
Government - capital	34 199	58 521	-	-	-	-	-	-	3 478	5.9%	3 478	5.9%	-	-	(100.0%)
Interest	7 300	10 718	64	.9%	369	5.1%	113	1.1%	1 195	11.1%	1 741	16.2%	77	20.8%	1 452.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(400 940)	(399 203)	(39 598)	9.9%	(134 013)	33.4%	(89 014)	22.3%	(144 372)	36.2%	(406 997)	102.0%	(100 046)	113.0%	44.3%
Suppliers and employees	(368 196)	(388 553)	(39 598)	10.8%	(131 608)	35.7%	(84 365)	21.7%	(142 304)	36.6%	(397 875)	102.4%	(98 608)	125.4%	44.3%
Finance charges	(4 309)	(10 500)	-	-	(2 402)	55.7%	(4 649)	44.3%	(2 068)	19.7%	(9 120)	86.9%	(1 439)	96.4%	43.8%
Transfers and grants	(28 434)	(150)	-	-	(3)	-	-	-	-	-	(3)	1.8%	-	-	-
Net Cash from/(used) Operating Activities	44 966	82 605	61 423	136.6%	(13 156)	(29.3%)	16 154	19.6%	(63 581)	(77.0%)	840	1.0%	(35 353)	(35.0%)	79.8%
Cash Flow from Investing Activities															
Receipts	200	200	4 000	2 000.0%	4 379	2 189.4%	23 718	11 859.2%	11 675	5 837.5%	43 772	21 886.0%	1 123	-	939.2%
Proceeds on disposal of PPE	200	200	-	-	-	-	(27)	(13.4%)	(4)	(1.8%)	(30)	(15.2%)	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	4 000	-	4 379	-	23 745	-	11 679	-	43 802	-	1 123	-	939.6%
Payments	(34 199)	(76 148)	(26)	.1%	(11 011)	32.2%	(4 009)	5.3%	(12 068)	15.8%	(27 114)	35.6%	(18 121)	66.7%	(33.4%)
Capital assets	(34 199)	(76 148)	(26)	.1%	(11 011)	32.2%	(4 009)	5.3%	(12 068)	15.8%	(27 114)	35.6%	(18 121)	66.7%	(33.4%)
Net Cash from/(used) Investing Activities	(33 999)	(75 948)	3 974	(11.7%)	(6 633)	19.5%	19 709	(26.0%)	(393)	.5%	16 658	(21.9%)	(16 998)	60.8%	(97.7%)
Cash Flow from Financing Activities															
Receipts	-	-	(45)	-	(373)	-	958	-	(1 404)	-	(864)	-	(111)	-	1 169.5%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	(472)	-	(322)	-	(411)	-	(1 205)	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	(45)	-	99	-	1 280	-	(993)	-	341	-	(111)	-	798.0%
Payments	(7 500)	(1 500)	-	-	-	-	-	-	-	-	-	-	(286)	23.2%	(100.0%)
Repayment of borrowing	(7 500)	(1 500)	-	-	-	-	-	-	-	-	-	-	(286)	23.2%	(100.0%)
Net Cash from/(used) Financing Activities	(7 500)	(1 500)	(45)	.6%	(373)	5.0%	958	(63.9%)	(1 404)	93.6%	(864)	57.6%	(397)	13.1%	254.1%
Net Increase/(Decrease) in cash held	3 467	5 157	65 353	1 884.8%	(20 162)	(581.5%)	36 821	714.0%	(65 379)	(1 267.8%)	16 634	322.5%	(52 747)	(467.0%)	23.9%
Cash/cash equivalents at the year begin:	989	13 536	13 536	1 368.6%	78 888	7 976.6%	58 727	433.9%	95 548	705.9%	13 536	100.0%	5 950	-	1 505.8%
Cash/cash equivalents at the year end:	4 456	18 693	78 888	1 770.3%	58 727	1 317.8%	95 548	511.2%	30 169	161.4%	30 169	161.4%	(46 797)	(370.5%)	(164.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 141	3.4%	2 907	2.4%	7 790	6.4%	106 505	87.8%	121 343	24.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 803	25.5%	2 265	7.4%	1 205	3.9%	19 282	63.1%	30 554	6.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 053	4.1%	3 535	2.4%	2 848	1.9%	136 837	91.7%	149 272	29.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	53	100.0%	53	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	831	3.2%	630	2.4%	587	2.3%	23 774	92.1%	25 822	5.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 665	2.2%	2 616	2.2%	2 538	2.1%	111 035	93.4%	118 855	23.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 406	4.5%	1 300	2.5%	1 845	3.5%	47 493	89.5%	53 045	10.6%	-	-	-	-
Total By Income Source	23 899	4.8%	13 253	2.7%	16 812	3.4%	444 979	89.2%	498 943	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 080	15.1%	785	11.0%	435	6.1%	4 849	67.8%	7 149	1.4%	-	-	-	-
Commercial	5 298	12.4%	1 919	4.5%	1 476	3.5%	33 889	79.6%	42 582	8.5%	-	-	-	-
Households	17 520	3.9%	10 549	2.3%	14 901	3.3%	406 241	90.4%	449 210	90.0%	-	-	-	-
Other	1	51.7%	0	23.5%	0	14.1%	0	10.7%	1	-	-	-	-	-
Total By Customer Group	23 899	4.8%	13 253	2.7%	16 812	3.4%	444 979	89.2%	498 943	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 546	16.2%	-	-	-	-	44 156	83.8%	52 702	34.7%
Bulk Water	518	1.3%	625	1.5%	431	1.1%	38 816	96.1%	40 390	26.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 744	43.0%	1 369	7.6%	808	4.5%	8 100	44.9%	18 021	11.9%
Auditor-General	157	4.5%	716	20.5%	331	9.5%	2 293	65.6%	3 497	2.3%
Other	-	-	-	-	-	-	37 382	100.0%	37 382	24.6%
Total	16 965	11.2%	2 710	1.8%	1 569	1.0%	130 747	86.0%	151 991	100.0%

Contact Details

Municipal Manager	Ms Nomthandazo Mazwayi	046 603 6131
Financial Manager	Ms Nontobeko Faith Siwahla	046 603 6007

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NDLAMBE (EC105)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	344 031	346 410	107 034	31.1%	100 975	29.4%	92 360	26.7%	67 149	19.4%	367 517	106.1%	64 872	105.1%	3.5%
Property rates	103 976	103 976	28 737	27.6%	22 689	21.8%	25 338	24.4%	24 812	23.9%	101 575	97.7%	21 820	93.1%	13.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	61 155	61 155	16 874	27.6%	14 388	23.5%	17 299	28.3%	16 273	26.6%	64 833	106.0%	14 632	102.9%	11.2%
Service charges - water revenue	27 840	29 120	9 474	34.0%	7 285	26.2%	11 671	40.1%	6 194	21.3%	34 624	118.9%	7 981	124.3%	(22.4%)
Service charges - sanitation revenue	8 404	8 404	2 755	32.8%	3 875	46.1%	2 779	33.1%	2 476	29.5%	11 885	141.4%	2 395	256.3%	3.4%
Service charges - refuse revenue	11 582	11 582	3 648	31.5%	3 443	29.7%	3 447	29.8%	3 432	29.6%	13 970	120.6%	3 149	283.1%	9.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	265	265	40	15.2%	73	27.4%	25	9.5%	23	8.7%	161	60.8%	36	15.2%	(36.2%)
Interest earned - external investments	2 712	2 712	82	3.0%	1 838	67.8%	102	3.8%	2 345	86.5%	4 367	161.0%	2 056	175.5%	14.1%
Interest earned - outstanding debtors	7 900	7 900	1 981	25.1%	1 427	18.1%	1 924	24.4%	2 175	27.5%	7 507	95.0%	995	90.3%	118.6%
Dividends received	36	36	-	-	503	1 400.3%	-	-	-	-	503	1 400.3%	-	-	-
Fines	10 873	10 873	200	1.8%	186	1.7%	96	.9%	(17)	(.2%)	465	4.3%	2 559	85.9%	(100.7%)
Licences and permits	1 580	1 580	2 725	172.5%	4 167	263.8%	2 247	142.2%	2 194	138.9%	11 334	717.5%	24	257.8%	9 005.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	97 910	98 859	37 634	38.4%	38 786	39.6%	24 205	24.5%	4 380	4.4%	105 004	106.2%	7 051	101.8%	(37.9%)
Other own revenue	9 799	9 949	2 886	29.5%	2 299	23.5%	3 227	32.4%	2 861	28.8%	11 273	113.3%	2 173	53.7%	31.7%
Gains on disposal of PPE	-	-	-	-	18	-	-	-	-	-	18	-	-	-	-
Operating Expenditure	343 571	346 410	65 497	19.1%	82 900	24.1%	74 222	21.4%	117 590	33.9%	340 209	98.2%	90 384	91.2%	30.1%
Employee related costs	144 402	142 930	30 122	20.9%	46 990	32.5%	31 609	22.1%	46 252	32.4%	154 973	108.4%	29 507	92.6%	56.7%
Remuneration of councillors	7 577	7 577	1 809	23.9%	1 809	23.9%	1 939	25.6%	1 822	24.0%	7 380	97.4%	1 731	94.1%	5.2%
Debt impairment	22 779	22 779	(75)	(.3%)	2 598	11.4%	296	1.3%	21 474	94.3%	24 293	106.6%	12 628	83.7%	70.0%
Depreciation and asset impairment	8 089	8 089	(168)	(2.1%)	348	4.3%	-	-	(179)	(2.2%)	1	-	165	3.1%	(208.8%)
Finance charges	1 419	1 419	532	37.5%	262	18.5%	367	25.8%	142	10.0%	1 303	91.8%	181	82.7%	(21.6%)
Bulk purchases	48 500	47 426	13 641	28.1%	10 567	21.8%	13 432	28.3%	13 546	28.6%	51 186	107.9%	18 475	118.6%	(26.7%)
Other Materials	16 782	16 726	2 400	14.3%	2 958	17.6%	2 868	17.1%	3 119	18.6%	11 345	67.8%	4 267	55.0%	(26.9%)
Contracted services	51 000	55 530	8 622	16.9%	8 469	16.6%	12 313	22.2%	21 629	38.9%	51 032	91.9%	12 222	65.4%	77.0%
Transfers and grants	2 196	2 852	569	25.9%	752	34.2%	913	32.0%	1 214	42.6%	3 448	120.9%	398	96.4%	205.0%
Other expenditure	40 827	41 083	8 049	19.7%	8 148	20.0%	10 489	25.5%	8 581	20.9%	35 268	85.8%	10 824	117.0%	(20.7%)
Loss on disposal of PPE	-	-	(4)	-	(3)	-	(3)	-	(10)	-	(21)	-	(15)	(111.9%)	(31.3%)
Surplus/(Deficit)	460	0	41 537		18 075		18 138		(50 441)		27 309		(25 512)		
Transfers recognised - capital	25 469	65 859	-	-	6 823	26.8%	6 550	9.9%	49 275	74.8%	62 648	95.1%	11 439	77.7%	330.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	25 929	65 859	41 537		24 899		24 688		(1 167)		89 957		(14 072)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	25 929	65 859	41 537		24 899		24 688		(1 167)		89 957		(14 072)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	25 929	65 859	41 537		24 899		24 688		(1 167)		89 957		(14 072)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 929	65 859	41 537		24 899		24 688		(1 167)		89 957		(14 072)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	53 611	96 542	6 125	11.4%	8 403	15.7%	9 404	9.7%	38 171	39.5%	62 103	64.3%	12 897	77.5%	196.0%
National Government	25 469	58 278	2 222	8.7%	8 220	32.3%	9 494	16.3%	28 588	49.1%	48 524	83.3%	12 303	86.0%	132.4%
Provincial Government	-	6 116	-	-	-	-	-	-	2 618	42.8%	2 618	42.8%	-	-	(100.0%)
District Municipality	-	465	-	-	-	-	-	-	11	2.4%	11	2.4%	-	-	(100.0%)
Other transfers and grants	-	1 000	-	-	-	-	-	-	28	2.8%	28	2.8%	-	-	(100.0%)
Transfers recognised - capital	25 469	65 859	2 222	8.7%	8 220	32.3%	9 494	14.4%	31 246	47.4%	51 181	77.7%	12 303	86.0%	154.0%
Borrowing	23 065	23 065	-	-	22	.1%	-	-	1	-	23	.1%	-	-	(100.0%)
Internally generated funds	5 077	7 618	3 903	76.9%	161	3.2%	(90)	(1.2%)	6 925	90.9%	10 898	143.1%	593	31.2%	1 066.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	53 611	96 542	6 125	11.4%	8 403	15.7%	9 404	9.7%	38 171	39.5%	62 103	64.3%	12 897	77.5%	196.0%
Governance and Administration	2 663	2 112	43	1.6%	16	.6%	69	3.3%	606	28.7%	735	34.8%	257	75.2%	135.9%
Executive & Council	772	772	11	1.5%	-	-	15	2.0%	418	54.2%	445	57.6%	45	92.1%	839.2%
Budget & Treasury Office	1 891	1 341	32	1.7%	16	.9%	47	3.5%	188	14.0%	284	21.2%	144	33.9%	30.7%
Corporate Services	-	-	-	-	-	-	6	-	-	-	6	-	69	-	(100.0%)
Community and Public Safety	11 515	12 023	-	-	26	.2%	838	7.0%	325	2.7%	1 189	9.9%	1 725	106.5%	(81.1%)
Community & Social Services	8 000	9 132	-	-	19	.2%	(1)	-	1	-	20	.2%	221	88.2%	(99.4%)
Sport And Recreation	1 655	1 626	-	-	-	-	823	50.6%	-	-	823	50.6%	1 059	97.7%	(100.0%)
Public Safety	1 760	1 165	-	-	-	-	-	-	265	22.8%	265	22.8%	445	580.5%	(40.5%)
Housing	100	100	-	-	7	6.6%	16	15.7%	59	59.1%	81	81.4%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 330	23 711	598	9.4%	1 324	20.9%	3 766	15.9%	15 008	63.3%	20 696	87.3%	4 076	87.0%	268.2%
Planning and Development	395	395	-	-	31	7.9%	102	25.8%	200	50.6%	333	84.4%	27	118.1%	627.7%
Road Transport	5 205	22 557	598	11.5%	1 293	24.8%	3 665	16.2%	14 808	65.6%	20 363	90.3%	4 047	87.9%	265.9%
Environmental Protection	730	759	-	-	-	-	-	-	-	-	-	-	2	44.3%	(100.0%)
Trading Services	33 104	58 695	5 484	16.6%	7 036	21.3%	4 730	8.1%	22 218	37.9%	39 468	67.2%	6 838	65.1%	224.9%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	957	120.4%	(100.0%)
Water	26 279	45 622	2 018	7.7%	7 014	26.7%	2 999	6.6%	19 253	42.2%	31 284	68.6%	5 876	76.1%	227.6%
Waste Water Management	2 700	6 907	1 691	62.6%	22	.8%	1 998	28.9%	2 556	37.0%	6 266	90.7%	5	4.6%	49 099.7%
Waste Management	4 125	6 166	1 775	43.0%	-	-	(266)	(4.3%)	409	6.6%	1 918	31.1%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	14	-	14	-	-	-	(100.0%)

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	352 463	377 992	139 167	39.5%	140 381	39.8%	168 034	44.5%	141 752	37.5%	589 335	155.9%	22 921	102.2%	518.4%
Property rates, penalties and collection charges	95 658	87 340	22 845	23.9%	23 762	24.8%	22 193	25.4%	22 859	26.2%	91 660	104.9%	6 684	87.0%	242.0%
Service charges	100 262	92 619	22 332	22.3%	23 256	23.2%	22 406	24.2%	22 349	24.1%	90 343	97.5%	6 641	75.6%	236.5%
Other revenue	22 517	22 667	54 277	241.1%	36 290	161.2%	90 354	398.6%	38 427	169.5%	219 347	967.7%	1 504	499.4%	2 455.8%
Government - operating	97 910	98 859	37 647	38.5%	41 901	42.8%	24 205	24.5%	4 380	4.4%	108 132	109.4%	754	71.4%	481.2%
Government - capital	25 469	65 859	-	-	11 185	43.9%	6 550	9.9%	49 275	74.8%	67 010	101.7%	5 921	55.0%	732.2%
Interest	10 612	10 612	2 066	19.5%	3 988	37.6%	2 326	21.9%	4 463	42.1%	12 843	121.0%	1 417	72.2%	214.9%
Dividends	36	36	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(335 482)	(315 545)	(134 112)	40.0%	(128 452)	38.3%	(163 769)	51.9%	(98 085)	31.1%	(524 418)	166.2%	(27 471)	98.8%	257.1%
Suppliers and employees	(331 867)	(311 274)	(133 011)	40.1%	(127 619)	38.5%	(162 203)	52.1%	(97 197)	31.2%	(520 031)	167.1%	(27 209)	86.1%	257.2%
Finance charges	(1 419)	(1 419)	(532)	37.5%	(2)	.1%	(653)	46.0%	(142)	10.0%	(1 329)	93.7%	(176)	52.3%	(19.2%)
Transfers and grants	(2 196)	(2 852)	(569)	25.9%	(831)	37.8%	(913)	32.0%	(745)	26.1%	(3 058)	107.2%	(86)	2 409.6%	768.4%
Net Cash from/(used) Operating Activities	16 981	62 447	5 056	29.8%	11 929	70.2%	4 264	6.8%	43 668	69.9%	64 917	104.0%	(4 550)	226.5%	(1 059.8%)
Cash Flow from Investing Activities															
Receipts	-	-	4	-	3	-	3	-	(9)	-	2	-	9 855	-	(100.1%)
Proceeds on disposal of PPE	-	-	4	-	3	-	3	-	(9)	-	2	-	(8)	-	4.6%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	9 864	-	(100.0%)
Payments	(53 610)	(96 542)	(7 393)	13.8%	(9 523)	17.8%	(10 744)	11.1%	(44 796)	46.4%	(72 456)	75.1%	(4 875)	50.8%	818.8%
Capital assets	(53 610)	(96 542)	(7 393)	13.8%	(9 523)	17.8%	(10 744)	11.1%	(44 796)	46.4%	(72 456)	75.1%	(4 875)	50.8%	818.8%
Net Cash from/(used) Investing Activities	(53 610)	(96 542)	(7 390)	13.8%	(9 520)	17.8%	(10 740)	11.1%	(44 805)	46.4%	(72 454)	75.0%	4 980	39.9%	(999.7%)
Cash Flow from Financing Activities															
Receipts	23 065	-	271	1.2%	20	.1%	668	-	481	-	1 439	-	285	-	68.5%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	23 065	-	252	1.1%	-	-	647	-	459	-	1 358	-	281	-	63.2%
Increase (decrease) in consumer deposits	-	-	19	-	20	-	21	-	21	-	81	-	4	-	460.1%
Payments	5 629	-	(390)	(6.9%)	-	-	(1 171)	-	-	-	(1 562)	-	-	.6%	-
Repayment of borrowing	5 629	-	(390)	(6.9%)	-	-	(1 171)	-	-	-	(1 562)	-	-	.6%	-
Net Cash from/(used) Financing Activities	28 694	-	(119)	(.4%)	20	.1%	(504)	-	481	-	(122)	-	285	(6.6%)	68.5%
Net Increase/(Decrease) in cash held	(7 935)	(34 095)	(2 453)	30.9%	2 430	(30.6%)	(6 980)	20.5%	(656)	1.9%	(7 660)	22.5%	715	(2.9%)	(191.8%)
Cash/cash equivalents at the year begin:	72 118	64 263	8 475	11.8%	6 022	8.3%	8 452	13.2%	1 472	2.3%	8 475	13.2%	3 757	6.7%	(60.8%)
Cash/cash equivalents at the year end:	64 183	30 168	6 022	9.4%	8 452	13.2%	1 472	4.9%	816	2.7%	816	2.7%	4 472	52.1%	(81.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(1 032)	(4.6%)	3 308	14.6%	1 300	5.8%	19 004	84.2%	22 579	17.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(709)	(5.4%)	4 938	37.6%	1 621	12.4%	7 267	55.4%	13 117	9.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(423)	(1.1%)	7 698	20.9%	2 963	8.0%	26 676	72.3%	36 914	27.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(12)	(.1%)	945	9.0%	435	4.2%	9 086	86.9%	10 454	7.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(80)	(.7%)	1 212	10.0%	550	4.5%	10 475	86.2%	12 157	9.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	25 185	100.0%	25 185	19.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(647)	(5.2%)	847	6.8%	333	2.7%	11 869	95.7%	12 401	9.3%	-	-	-	-
Total By Income Source	(2 903)	(2.2%)	18 947	14.3%	7 202	5.4%	109 561	82.5%	132 808	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(90)	(2.3%)	275	7.1%	260	6.7%	3 443	88.5%	3 888	2.9%	-	-	-	-
Commercial	(194)	(5.9%)	1 278	38.8%	573	17.4%	1 635	49.7%	3 292	2.5%	-	-	-	-
Households	(2 619)	(2.1%)	17 394	13.8%	6 369	5.1%	104 484	83.2%	125 627	94.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(2 903)	(2.2%)	18 947	14.3%	7 202	5.4%	109 561	82.5%	132 808	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 074	100.0%	-	-	-	-	-	-	6 074	20.2%
Bulk Water	837	100.0%	-	-	-	-	-	-	837	2.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	459	100.0%	-	-	-	-	-	-	459	1.5%
Trade Creditors	22 234	100.0%	-	-	-	-	-	-	22 234	74.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	457	100.0%	-	-	-	-	-	-	457	1.5%
Total	30 061	100.0%	-	-	-	-	-	-	30 061	100.0%

Contact Details

Municipal Manager	Rolly Dumezweni	046 604 5566
Financial Manager	Howard Dredge	046 604 5580

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SUNDAYS RIVER VALLEY (EC106)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	208 467	198 209	77 085	37.0%	32 735	15.7%	36 839	18.6%	23 744	12.0%	170 405	86.0%	7 671	68.6%	209.5%
Property rates	48 950	41 407	22 101	45.2%	4 301	8.8%	4 318	10.4%	3 732	9.0%	34 452	83.2%	1 816	57.5%	105.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	16 290	25 061	6 820	41.9%	3 173	19.5%	4 302	17.2%	4 702	18.8%	18 996	75.8%	2 400	44.9%	95.9%
Service charges - water revenue	14 067	19 947	4 451	31.6%	2 263	16.1%	4 945	24.8%	2 640	13.2%	14 299	71.7%	1 019	41.6%	159.2%
Service charges - sanitation revenue	5 812	6 574	577	9.9%	602	10.4%	441	6.7%	(75)	(1.1%)	1 545	23.5%	382	36.9%	(119.7%)
Service charges - refuse revenue	9 027	6 615	1 697	18.8%	1 151	12.8%	792	12.0%	767	11.6%	4 406	66.6%	698	48.9%	9.9%
Service charges - other	-	-	-	-	-	-	(483)	-	(131)	-	(614)	-	-	-	(100.0%)
Rental of facilities and equipment	68	68	12	17.1%	8	11.4%	11	16.7%	7	10.9%	38	56.0%	3	8.7%	163.5%
Interest earned - external investments	1 843	1 293	118	6.4%	100	5.4%	82	6.3%	622	48.1%	922	71.3%	88	29.1%	608.6%
Interest earned - outstanding debtors	9 126	10 675	3 077	33.7%	1 768	19.4%	2 389	22.4%	819	7.7%	8 053	75.4%	938	70.6%	(12.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 169	3 162	59	1.9%	48	1.5%	189	6.0%	367	11.6%	664	21.0%	50	6.9%	638.5%
Licences and permits	1 946	1 693	89	4.6%	113	5.8%	161	9.5%	438	25.9%	802	47.3%	95	20.7%	360.7%
Agency services	2 859	2 859	527	18.4%	326	11.4%	898	31.4%	694	24.3%	2 445	85.5%	152	25.9%	357.5%
Transfers recognised - operational	94 751	77 994	37 448	39.5%	18 823	19.9%	18 620	23.9%	9 069	11.6%	83 960	107.6%	-	90.7%	(100.0%)
Other own revenue	559	561	110	19.8%	60	10.8%	176	31.4%	91	16.3%	438	78.1%	32	181.1%	188.7%
Gains on disposal of PPE	-	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	239 002	303 714	18 470	7.7%	71 745	30.0%	29 351	9.7%	34 020	11.2%	153 586	50.6%	10 986	37.3%	209.7%
Employee related costs	72 661	71 454	4 980	6.9%	11 470	15.8%	17 174	24.0%	18 598	26.0%	52 221	73.1%	4 576	56.8%	306.4%
Remuneration of councillors	7 173	7 054	563	7.8%	1 118	15.6%	1 856	26.3%	1 759	24.9%	5 297	75.1%	575	60.0%	206.0%
Debt impairment	25 098	79 761	26	.1%	52 119	207.7%	4	-	83	.1%	52 233	65.5%	245	3.7%	(66.3%)
Depreciation and asset impairment	37 803	37 803	2	-	-	-	2	-	-	-	5	-	-	.8%	-
Finance charges	3 385	16 265	63	1.9%	31	.9%	41	.3%	3 197	19.7%	3 333	20.5%	157	8.2%	1 938.7%
Bulk purchases	26 256	22 962	4 813	18.3%	2 061	7.9%	2 966	12.9%	3 166	13.8%	13 006	56.6%	2 162	47.5%	46.4%
Other Materials	4 827	4 879	479	9.9%	368	7.6%	472	9.7%	420	8.6%	1 739	35.6%	17	-	2 414.1%
Contracted services	29 897	28 973	4 691	15.7%	2 403	8.0%	2 699	9.3%	2 338	8.1%	12 130	41.9%	1 916	40.8%	22.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	31 902	29 534	2 853	8.9%	2 174	6.8%	4 136	14.0%	4 460	15.1%	13 623	46.1%	1 338	33.3%	233.4%
Loss on disposal of PPE	-	5 029	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 535)	(105 505)	58 616		(39 010)		7 489		(10 276)		16 819		(3 315)		
Transfers recognised - capital	62 482	79 571	4 255	6.8%	11 121	17.8%	7 954	10.0%	8 986	11.3%	32 316	40.6%	8 514	66.2%	5.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	1 225	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	31 947	(24 709)	62 871		(27 889)		15 443		(1 290)		49 135		5 199		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	31 947	(24 709)	62 871		(27 889)		15 443		(1 290)		49 135		5 199		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31 947	(24 709)	62 871		(27 889)		15 443		(1 290)		49 135		5 199		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	31 947	(24 709)	62 871		(27 889)		15 443		(1 290)		49 135		5 199		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	107 087	104 559	10 386	9.7%	7 152	6.7%	3 022	2.9%	19 189	18.4%	39 748	38.0%	12 711	73.0%	51.0%
National Government	40 635	40 635	9 089	22.4%	2 769	6.8%	1 090	2.7%	13 442	33.1%	26 389	64.9%	10 455	117.3%	28.6%
Provincial Government	37 320	37 320	558	1.5%	2 483	6.7%	925	2.5%	5 484	14.7%	9 450	25.3%	1 346	28.9%	307.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	77 955	77 955	9 647	12.4%	5 252	6.7%	2 015	2.6%	18 926	24.3%	35 839	46.0%	11 800	79.0%	60.4%
Borrowing	14 297	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 835	25 339	710	4.8%	1 900	12.8%	1 008	4.0%	263	1.0%	3 880	15.3%	910	26.4%	(71.1%)
Public contributions and donations	-	1 265	29	-	-	-	-	-	-	-	29	2.3%	-	-	-
Capital Expenditure Standard Classification	107 087	104 559	10 386	9.7%	7 152	6.7%	3 022	2.9%	19 189	18.4%	39 748	38.0%	12 711	73.0%	51.0%
Governance and Administration	7 265	12 099	505	7.0%	1 801	24.8%	922	7.6%	54	.5%	3 282	27.1%	809	57.6%	(93.3%)
Executive & Council	1 765	6 781	238	13.5%	46	2.6%	707	10.4%	51	.8%	1 043	15.4%	14	21.2%	263.9%
Budget & Treasury Office	5 500	5 319	23	.4%	-	-	65	1.2%	-	-	88	1.7%	5	18.9%	(100.0%)
Corporate Services	-	-	244	-	1 754	-	150	-	3	-	2 151	-	789	-	(99.6%)
Community and Public Safety	5 303	2 868	332	6.3%	30	.6%	6	.2%	208	7.3%	576	20.1%	179	8.5%	16.7%
Community & Social Services	2 640	2 378	29	1.1%	30	1.1%	-	-	208	8.8%	267	11.2%	179	7.6%	16.7%
Sport And Recreation	-	-	285	-	-	-	-	-	-	-	285	-	-	-	-
Public Safety	2 663	490	17	.6%	-	-	6	1.2%	-	-	23	4.7%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	52 995	45 518	3 431	6.5%	2 660	5.0%	1 610	3.5%	7 485	16.4%	15 187	33.4%	2 849	94.6%	162.8%
Planning and Development	340	100	188	55.1%	-	-	7	7.2%	-	-	195	194.7%	-	-	-
Road Transport	52 655	45 418	3 244	6.2%	2 660	5.1%	1 602	3.5%	7 485	16.5%	14 992	33.0%	2 849	39.1%	162.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 525	44 074	6 118	14.7%	2 662	6.4%	485	1.1%	11 440	26.0%	20 704	47.0%	8 875	51.9%	28.9%
Electricity	18 066	16 731	5 128	28.4%	48	.3%	145	.9%	2 720	16.3%	8 041	48.1%	3 435	29.1%	(20.8%)
Water	6 917	15 844	965	14.0%	2 614	37.8%	339	2.1%	5 136	32.4%	9 054	57.1%	490	21.2%	948.7%
Waste Water Management	14 002	9 799	24	.2%	-	-	-	-	3 585	36.6%	3 608	36.8%	4 950	153.5%	(27.6%)
Waste Management	2 540	1 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	289 628	218 454	125 023	43.2%	93 003	32.1%	84 107	38.5%	72 021	33.0%	374 154	171.3%	65 896	102.0%	9.3%
Property rates, penalties and collection charges	32 210	34 235	22 004	68.3%	4 410	13.7%	5 453	15.9%	4 499	13.1%	36 367	106.2%	5 416	103.7%	(16.9%)
Service charges	21 957	20 173	6 612	30.1%	4 048	18.4%	4 667	23.1%	3 866	19.2%	19 192	95.1%	4 006	104.5%	(3.5%)
Other revenue	74 475	5 181	39 653	53.2%	51 438	69.1%	27 950	539.5%	46 766	902.7%	165 807	3 200.4%	50 519	101.1%	(7.4%)
Government - operating	94 751	77 994	32 980	34.8%	23 877	25.2%	18 293	23.5%	2 939	3.8%	78 089	100.1%	-	106.6%	(100.0%)
Government - capital	62 482	79 571	23 765	38.0%	9 213	14.7%	27 618	34.7%	13 225	16.6%	73 821	92.8%	5 738	102.0%	130.5%
Interest	3 752	1 299	8	.2%	17	.4%	127	9.8%	726	55.9%	878	67.6%	216	22.0%	236.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(178 065)	(123 501)	(104 158)	58.5%	(77 348)	43.4%	(59 649)	48.3%	(41 061)	33.2%	(282 216)	228.5%	(60 559)	113.4%	(32.2%)
Suppliers and employees	(176 616)	(122 801)	(104 122)	59.0%	(77 259)	43.7%	(59 610)	48.5%	(40 947)	33.3%	(281 938)	229.6%	(60 031)	113.7%	(31.8%)
Finance charges	(1 449)	(700)	(36)	2.5%	(89)	6.1%	(39)	5.6%	(114)	16.3%	(278)	39.7%	(528)	51.0%	(78.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	111 563	94 953	20 865	18.7%	15 655	14.0%	24 458	25.8%	30 960	32.6%	91 938	96.8%	5 337	55.2%	480.1%
Cash Flow from Investing Activities															
Receipts	-	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(107 087)	(104 559)	(19 315)	18.0%	(13 795)	12.9%	(5 014)	4.8%	(85 367)	81.6%	(123 492)	118.1%	(16 093)	97.8%	430.5%
Capital assets	(107 087)	(104 559)	(19 315)	18.0%	(13 795)	12.9%	(5 014)	4.8%	(85 367)	81.6%	(123 492)	118.1%	(16 093)	97.8%	430.5%
Net Cash from/(used) Investing Activities	(107 087)	(104 259)	(19 315)	18.0%	(13 795)	12.9%	(5 014)	4.8%	(85 367)	81.9%	(123 492)	118.4%	(16 093)	97.8%	430.5%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 596)	(1 150)	(346)	7.5%	(332)	7.2%	(332)	28.9%	(111)	9.6%	(1 121)	97.5%	(346)	83.3%	(67.9%)
Repayment of borrowing	(4 596)	(1 150)	(346)	7.5%	(332)	7.2%	(332)	28.9%	(111)	9.6%	(1 121)	97.5%	(346)	83.3%	(67.9%)
Net Cash from/(used) Financing Activities	(4 596)	(1 150)	(346)	7.5%	(332)	7.2%	(332)	28.9%	(111)	9.6%	(1 121)	97.5%	(346)	83.3%	(67.9%)
Net Increase/(Decrease) in cash held	(120)	(10 456)	1 204	(1 003.4%)	1 528	(1 273.2%)	19 111	(182.8%)	(54 518)	521.4%	(32 675)	312.5%	(11 102)	(3 815.0%)	391.1%
Cash/cash equivalents at the year begin:	2 010	14 595	314	15.6%	1 518	75.5%	3 046	20.9%	22 157	151.8%	314	2.2%	(18 303)	75.3%	(221.1%)
Cash/cash equivalents at the year end:	1 890	4 138	1 518	80.3%	3 046	161.1%	22 157	535.4%	(32 361)	(782.0%)	(32 361)	(782.0%)	(29 405)	(1 426.2%)	10.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 371	3.3%	4 005	1.6%	4 446	1.8%	233 635	93.3%	250 457	100.0%	-	-	-	-
Total By Income Source	8 371	3.3%	4 005	1.6%	4 446	1.8%	233 635	93.3%	250 457	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 371	3.3%	4 005	1.6%	4 446	1.8%	233 635	93.3%	250 457	100.0%	-	-	-	-
Total By Customer Group	8 371	3.3%	4 005	1.6%	4 446	1.8%	233 635	93.3%	250 457	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 108	43.3%	882	18.1%	853	17.5%	1 027	21.1%	4 871	23.4%
Bulk Water	-	-	622	21.0%	686	23.2%	1 648	55.8%	2 956	14.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 062	41.9%	4 519	37.4%	1 109	9.2%	1 402	11.6%	12 093	58.1%
Auditor-General	-	-	121	13.7%	662	74.7%	103	11.6%	887	4.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	7 171	34.5%	6 144	29.5%	3 310	15.9%	4 181	20.1%	20 806	100.0%

Contact Details

Municipal Manager	Mr Lonwabo M R Ngoqo	042 230 7701
Financial Manager	Mr Ponco Nkosazana	042 230 7706

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOUGA (EC108)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	753 717	760 246	263 571	35.0%	185 291	24.6%	180 430	23.7%	143 377	18.9%	772 669	101.6%	118 167	98.3%	21.3%
Property rates	176 766	184 711	91 310	51.7%	30 973	17.5%	31 511	17.1%	31 126	16.9%	184 920	100.1%	26 451	100.4%	17.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	247 165	245 041	66 820	27.0%	60 300	24.4%	60 072	24.5%	55 611	22.7%	242 802	99.1%	54 228	97.9%	2.6%
Service charges - water revenue	67 702	69 666	19 786	29.2%	16 563	24.5%	18 903	27.1%	16 393	23.5%	71 644	102.8%	15 799	108.2%	3.8%
Service charges - sanitation revenue	41 658	43 314	12 269	29.5%	10 749	25.8%	11 280	26.0%	10 920	25.2%	45 218	104.4%	10 084	97.0%	8.3%
Service charges - refuse revenue	43 571	51 176	9 328	21.4%	12 935	29.7%	8 929	17.4%	12 090	23.6%	43 282	84.6%	8 574	75.4%	41.0%
Service charges - other	-	1 129	5 295	-	(2 679)	-	3 347	296.4%	-	-	5 964	528.1%	3 234	-	(100.0%)
Rental of facilities and equipment	1 881	655	-	-	(95)	(5.0%)	-	-	2 067	315.5%	1 972	301.1%	-	19.5%	(100.0%)
Interest earned - external investments	7 561	8 681	-	-	2 427	32.1%	-	-	4 494	51.8%	6 921	79.7%	-	-	(100.0%)
Interest earned - outstanding debtors	14 986	7 458	-	-	1 847	12.3%	350	4.7%	2 308	30.9%	4 505	60.4%	-	13.7%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 230	4 230	1 130	26.7%	1 991	47.1%	1 076	25.4%	316	7.5%	4 513	106.7%	5 191	205.5%	(93.9%)
Licences and permits	16 661	14 514	3 945	23.7%	7 275	43.7%	6 123	42.2%	5 281	36.4%	22 624	155.9%	5 775	113.0%	(8.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	123 618	121 753	48 375	39.1%	40 270	32.6%	31 661	26.0%	2 997	2.5%	123 303	101.3%	(15 893)	86.7%	(118.9%)
Other own revenue	7 917	7 918	5 314	67.1%	2 735	34.5%	7 178	90.6%	(225)	(2.8%)	15 002	189.5%	4 726	200.0%	(104.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	796 785	813 004	183 470	23.0%	198 734	24.9%	185 189	22.8%	206 964	25.5%	774 357	95.2%	180 739	92.7%	14.5%
Employee related costs	272 802	275 038	66 663	24.4%	76 325	28.0%	67 917	24.7%	66 781	24.3%	277 686	101.0%	57 621	97.6%	15.9%
Remuneration of councillors	12 784	12 119	3 363	26.3%	2 941	23.0%	6 482	53.5%	3 085	25.5%	15 871	131.0%	7 789	121.4%	(60.4%)
Debt impairment	41 429	36 156	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	75 357	3 021	18 382	24.4%	18 400	24.4%	18 382	608.5%	18 382	608.5%	73 545	2 434.8%	17 794	120.3%	3.3%
Finance charges	3 021	-	829	27.4%	817	27.1%	707	-	2 353	-	4 706	-	886	100.2%	165.6%
Bulk purchases	241 476	237 476	70 841	29.3%	53 679	22.2%	55 281	23.3%	59 184	24.9%	238 985	100.6%	55 538	99.1%	6.6%
Other Materials	28 458	27 516	5 445	19.1%	8 020	28.2%	5 547	20.2%	6 328	23.0%	25 340	92.1%	6 936	74.4%	(8.8%)
Contracted services	45 111	58 996	5 699	12.6%	13 975	31.0%	11 303	19.2%	24 506	41.5%	55 482	94.0%	19 202	84.6%	27.6%
Transfers and grants	-	87 327	-	-	-	-	-	-	-	-	-	-	449	4 390.2%	(100.0%)
Other expenditure	76 346	75 357	12 249	16.0%	24 576	32.2%	19 571	26.0%	26 345	35.0%	82 741	109.8%	14 523	93.4%	81.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(43 068)	(52 758)	80 101		(13 442)		(4 759)		(63 588)		(1 688)		(62 571)		
Transfers recognised - capital	39 827	193 020	9 397	23.6%	4 194	10.5%	19 353	10.0%	53 383	27.7%	86 326	44.7%	14 169	93.7%	276.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 241)	140 262	89 498		(9 248)		14 594		(10 205)		84 639		(48 402)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(3 241)	140 262	89 498		(9 248)		14 594		(10 205)		84 639		(48 402)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 241)	140 262	89 498		(9 248)		14 594		(10 205)		84 639		(48 402)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 241)	140 262	89 498		(9 248)		14 594		(10 205)		84 639		(48 402)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	67 745	206 972	12 000	17.7%	15 337	22.6%	19 325	9.3%	55 205	26.7%	101 867	49.2%	29 998	76.5%	84.0%
National Government	34 682	-	6 170	17.8%	8 800	25.4%	18 997	-	37 626	-	71 594	-	13 285	72.6%	183.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	180	-	180	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	257	-	257	-	-	-	(100.0%)
Transfers recognised - capital	34 682	-	6 170	17.8%	8 800	25.4%	18 997	-	38 064	-	72 032	-	13 285	72.3%	186.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 063	206 972	5 830	17.6%	6 537	19.8%	327	.2%	17 130	8.3%	29 824	14.4%	16 713	80.9%	2.5%
Public contributions and donations	-	-	-	-	-	-	-	-	11	-	11	-	-	-	(100.0%)
Capital Expenditure Standard Classification	67 745	206 972	12 000	17.7%	15 337	22.6%	19 325	9.3%	55 205	26.7%	101 867	49.2%	29 998	76.5%	84.0%
Governance and Administration	5 346	9 199	320	6.0%	1 091	20.4%	1 317	14.3%	997	10.8%	3 726	40.5%	2 619	51.3%	(61.9%)
Executive & Council	985	3 940	123	12.5%	256	26.0%	112	2.9%	273	6.9%	764	19.4%	360	18.1%	(24.3%)
Budget & Treasury Office	4 361	1 039	-	-	66	1.5%	828	79.7%	153	14.7%	1 047	100.8%	671	33.2%	(77.1%)
Corporate Services	-	4 220	197	-	769	-	377	8.9%	571	13.5%	1 914	45.4%	1 589	-	(64.0%)
Community and Public Safety	7 368	12 703	191	2.6%	1 683	22.8%	1 004	7.9%	13 386	105.4%	16 264	128.0%	4 909	55.1%	172.7%
Community & Social Services	679	549	-	-	99	14.6%	76	13.9%	503	91.7%	679	123.7%	806	105.1%	(37.5%)
Sport And Recreation	5 489	4 524	-	-	69	1.3%	10	.2%	3 509	77.6%	3 589	79.3%	3 742	62.3%	(6.2%)
Public Safety	200	6 610	191	95.4%	1 514	757.1%	917	13.9%	7 089	107.2%	9 711	146.9%	361	21.8%	1 861.6%
Housing	1 000	1 000	-	-	-	-	-	-	2 285	228.5%	2 285	228.5%	-	-	(100.0%)
Health	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 159	5 689	102	1.7%	413	6.7%	830	14.6%	1 274	22.4%	2 620	46.0%	2 783	54.3%	(54.2%)
Planning and Development	3 509	3 063	77	2.2%	292	8.3%	52	1.7%	324	10.6%	746	24.3%	2 409	96.0%	(86.5%)
Road Transport	2 650	2 626	25	.9%	93	3.5%	779	29.7%	949	36.1%	1 846	70.3%	146	9.4%	550.0%
Environmental Protection	-	-	-	-	28	-	-	-	-	-	28	-	228	26.8%	(100.0%)
Trading Services	48 872	179 381	11 387	23.3%	12 150	24.9%	16 173	9.0%	39 548	22.0%	79 258	44.2%	19 687	88.8%	100.9%
Electricity	12 905	12 885	2 105	16.3%	318	2.5%	232	1.8%	8 014	62.2%	10 669	82.8%	2 500	71.2%	220.6%
Water	1 715	132 669	3 289	191.8%	2 199	128.2%	13 509	10.2%	27 621	20.8%	46 619	35.1%	3 116	65.4%	786.5%
Waste Water Management	28 977	29 077	5 992	20.7%	9 250	31.9%	2 418	8.3%	3 043	10.5%	20 704	71.2%	8 790	72.6%	(65.4%)
Waste Management	5 275	4 750	-	-	383	7.3%	13	.3%	869	18.3%	1 266	26.6%	5 281	213.9%	(83.5%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	752 114	3 326 313	253 106	33.7%	259 851	34.5%	318 309	9.6%	153 282	4.6%	984 549	29.6%	138 604	111.1%	10.6%
Property rates, penalties and collection charges	164 393	150 068	64 794	39.4%	43 362	26.4%	36 305	24.2%	32 450	21.6%	176 911	117.9%	23 496	96.0%	38.1%
Service charges	372 090	2 855 144	113 645	30.5%	99 334	26.7%	107 158	3.8%	91 027	3.2%	411 165	14.4%	73 824	91.8%	23.3%
Other revenue	30 689	265 089	7 013	22.9%	21 617	70.4%	10 518	4.0%	21 765	8.2%	60 913	23.0%	37 287	535.2%	(41.6%)
Government - operating	123 618	23 307	49 789	40.3%	76 773	62.1%	31 259	134.1%	982	4.2%	158 803	681.3%	-	96.7%	(100.0%)
Government - capital	39 827	26 252	14 364	36.1%	14 106	35.4%	127 514	485.7%	-	-	155 984	594.2%	-	87.7%	-
Interest	21 498	6 453	3 500	16.3%	4 660	21.7%	5 555	86.1%	7 058	109.4%	20 773	321.9%	3 997	96.9%	76.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(677 291)	(701 491)	(180 234)	26.6%	(202 067)	29.8%	(140 833)	20.1%	(178 992)	25.5%	(702 127)	100.1%	(161 702)	108.8%	10.7%
Suppliers and employees	(674 270)	(698 471)	(179 420)	26.6%	(201 403)	29.9%	(140 127)	20.1%	(178 312)	25.5%	(699 262)	100.1%	(160 733)	108.8%	10.9%
Finance charges	(3 021)	(3 021)	(814)	27.0%	(665)	22.0%	(707)	23.4%	(679)	22.5%	(2 865)	94.8%	(969)	101.0%	(29.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	74 823	2 624 822	72 871	97.4%	57 784	77.2%	177 476	6.8%	(25 710)	(1.0%)	282 422	10.8%	(23 098)	140.4%	11.3%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(67 745)	(207 262)	(13 800)	20.4%	(17 638)	26.0%	(60 134)	29.0%	(63 601)	30.7%	(155 174)	74.9%	(29 998)	76.5%	112.0%
Capital assets	(67 745)	(207 262)	(13 800)	20.4%	(17 638)	26.0%	(60 134)	29.0%	(63 601)	30.7%	(155 174)	74.9%	(29 998)	76.5%	112.0%
Net Cash from/(used) Investing Activities	(67 745)	(207 262)	(13 800)	20.4%	(17 638)	26.0%	(60 134)	29.0%	(63 601)	30.7%	(155 174)	74.9%	(29 998)	78.3%	112.0%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(13 247)	(513)	(1 736)	13.1%	(1 885)	14.2%	(1 843)	359.1%	(1 871)	364.4%	(7 335)	1 429.0%	(1 614)	100.0%	15.9%
Repayment of borrowing	(13 247)	(513)	(1 736)	13.1%	(1 885)	14.2%	(1 843)	359.1%	(1 871)	364.4%	(7 335)	1 429.0%	(1 614)	100.0%	15.9%
Net Cash from/(used) Financing Activities	(13 247)	(513)	(1 736)	13.1%	(1 885)	14.2%	(1 843)	359.1%	(1 871)	364.4%	(7 335)	1 429.0%	(1 614)	100.0%	15.9%
Net Increase/(Decrease) in cash held	(6 169)	2 417 046	57 336	(929.5%)	38 261	(620.2%)	115 498	4.8%	(91 182)	(3.8%)	119 913	5.0%	(54 710)	(42.1%)	66.7%
Cash/cash equivalents at the year begin:	59 729	-	94 315	157.9%	151 651	253.9%	189 911	-	305 409	-	94 315	-	149 025	99.7%	104.9%
Cash/cash equivalents at the year end:	53 561	2 417 046	151 651	283.1%	189 911	354.6%	305 409	12.6%	214 228	8.9%	214 228	8.9%	94 315	157.9%	127.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 079	17.9%	1 885	4.2%	1 407	3.1%	33 745	74.8%	45 116	25.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 574	59.7%	1 126	4.3%	646	2.5%	8 723	33.5%	26 069	15.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 749	23.1%	672	2.0%	489	1.5%	24 594	73.4%	33 504	19.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 548	22.0%	915	4.4%	665	3.2%	14 498	70.3%	20 626	11.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 044	15.6%	968	3.7%	864	3.3%	19 985	77.3%	25 861	14.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	62	.3%	121	.6%	96	.4%	21 498	98.7%	21 776	12.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(11 847)	(1 039.8%)	487	42.7%	418	36.7%	12 081	1 060.3%	1 139	.7%	-	-	-	-
Total By Income Source	28 208	16.2%	6 174	3.5%	4 585	2.6%	135 125	77.6%	174 092	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	857	14.4%	397	6.7%	360	6.1%	4 331	72.9%	5 945	3.4%	-	-	-	-
Commercial	5 199	56.0%	340	3.7%	176	1.9%	3 564	38.4%	9 278	5.3%	-	-	-	-
Households	22 153	13.9%	5 437	3.4%	4 049	2.5%	127 230	80.1%	158 869	91.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	28 208	16.2%	6 174	3.5%	4 585	2.6%	135 125	77.6%	174 092	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	23 144	100.0%	1	-	-	-	-	-	23 145	21.7%
Bulk Water	3 345	5.3%	422	.7%	421	.7%	59 410	93.4%	63 598	59.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 684	79.3%	3 515	20.4%	-	-	51	.3%	17 249	16.2%
Auditor-General	43	100.0%	-	-	-	-	-	-	43	-
Other	15	.5%	15	.5%	15	.5%	2 725	98.4%	2 769	2.6%
Total	40 231	37.7%	3 952	3.7%	436	.4%	62 186	58.2%	106 804	100.0%

Contact Details

Municipal Manager	Mr C Du Plessis	042 200 2046
Financial Manager	Mr Selwyn Thys	042 200 2045

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOU-KAMMA (EC109)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	116 791	137 118	50 924	43.6%	25 278	21.6%	22 165	16.2%	16 368	11.9%	114 735	83.7%	15 278	98.2%	7.1%
Property rates	14 600	15 851	18 608	127.4%	(993)	(6.8%)	(2 719)	(17.2%)	3 072	19.4%	17 968	113.4%	124	98.1%	2 384.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	437	2 138	420	96.0%	155	35.5%	260	12.2%	1 134	53.1%	1 970	92.1%	287	287.4%	295.5%
Service charges - water revenue	10 754	15 257	5 369	49.9%	3 417	31.8%	3 018	19.8%	2 515	16.5%	14 319	93.9%	2 409	101.4%	4.4%
Service charges - sanitation revenue	4 347	5 847	1 589	36.5%	1 346	31.0%	1 347	23.0%	1 349	23.1%	5 631	96.3%	1 064	110.2%	26.8%
Service charges - refuse revenue	3 120	3 870	847	27.2%	728	23.3%	726	18.8%	727	18.8%	3 028	78.2%	942	142.5%	(22.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	402	1 000	465	115.8%	77	19.1%	82	8.2%	73	7.3%	697	69.7%	(55)	62.3%	(231.3%)
Interest earned - external investments	157	357	77	49.3%	58	37.0%	89	25.1%	294	82.4%	518	145.4%	78	125.7%	277.4%
Interest earned - outstanding debtors	11 603	13 603	131	1.1%	3 322	28.6%	5 484	40.3%	2 946	21.7%	11 884	87.4%	2 986	103.2%	(1.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 000	13 000	865	17.3%	1 293	25.9%	1 456	11.2%	1 432	11.0%	5 047	38.8%	685	41.7%	109.1%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	2 889	2 889	1 660	57.5%	(638)	(22.1%)	374	12.9%	1 110	38.4%	2 506	86.7%	756	106.6%	46.9%
Transfers recognised - operational	52 928	52 586	20 647	39.0%	16 443	31.1%	11 979	22.8%	1 577	3.0%	50 646	96.3%	5 107	94.3%	(69.1%)
Other own revenue	10 555	10 721	245	2.3%	70	.7%	67	.6%	139	1.3%	521	4.9%	571	101.0%	(75.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	326	435.1%	(100.0%)
Operating Expenditure	152 246	180 129	9 761	6.4%	31 470	20.7%	57 490	31.9%	51 406	28.5%	150 127	83.3%	21 931	56.1%	134.4%
Employee related costs	54 445	51 450	18	-	22 945	42.1%	53 435	103.9%	53 231	103.5%	129 629	252.0%	14 910	89.8%	257.0%
Remuneration of councillors	3 477	3 738	-	-	1 387	39.9%	3 842	102.8%	3 387	90.6%	8 616	230.5%	856	92.3%	295.8%
Debt impairment	22 755	54 474	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 798	24 798	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 130	1 130	21	1.8%	214	19.0%	48	4.2%	40	3.5%	322	28.5%	151	25.8%	(73.5%)
Bulk purchases	5 015	5 015	1 133	22.6%	785	15.7%	278	5.5%	(116)	(2.3%)	2 080	41.5%	837	71.1%	(113.9%)
Other Materials	4 985	5 175	307	6.2%	327	6.6%	320	6.2%	173	3.3%	1 127	21.8%	445	44.1%	(61.1%)
Contracted services	13 541	13 306	2 565	18.9%	(274)	(2.0%)	(2 028)	(15.2%)	(2 953)	(22.2%)	(2 690)	(20.2%)	1 359	37.4%	(317.3%)
Transfers and grants	-	-	2 781	-	-	-	(645)	-	(1 513)	-	623	-	145	-	(1 142.4%)
Other expenditure	22 102	21 043	2 938	13.3%	6 084	27.5%	2 241	10.7%	(843)	(4.0%)	10 420	49.5%	3 228	72.5%	(126.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(35 455)	(43 011)	41 162		(6 191)		(35 325)		(35 038)		(35 392)		(6 653)		
Transfers recognised - capital	14 412	38 173	-	-	2 605	18.1%	-	-	13 057	34.2%	15 662	41.0%	10 590	84.9%	23.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	(78)	-	(78)	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	(21 043)	(4 839)	41 162		(3 586)		(35 325)		(22 059)		(19 809)		3 937		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(21 043)	(4 839)	41 162		(3 586)		(35 325)		(22 059)		(19 809)		3 937		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(21 043)	(4 839)	41 162		(3 586)		(35 325)		(22 059)		(19 809)		3 937		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(21 043)	(4 839)	41 162		(3 586)		(35 325)		(22 059)		(19 809)		3 937		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	19 707	39 238	991	5.0%	4 112	20.9%	(2 031)	(5.2%)	8 970	22.9%	12 041	30.7%	3 507	87.1%	155.8%
National Government	14 412	38 172	852	5.9%	4 068	28.2%	(2 108)	(5.5%)	8 712	22.8%	11 523	30.2%	3 440	88.2%	153.2%
Provincial Government	133	433	139	104.4%	9	7.1%	146	33.6%	-	-	294	67.9%	55	202.5%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 545	38 606	991	6.8%	4 077	28.0%	(1 963)	(5.1%)	8 712	22.6%	11 817	30.6%	3 495	87.2%	149.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 162	633	-	-	34	.7%	(90)	(14.2%)	258	40.8%	203	32.1%	11	53.4%	2 165.7%
Public contributions and donations	-	-	-	-	-	-	21	-	-	-	21	-	-	-	-
Capital Expenditure Standard Classification	19 707	39 238	991	5.0%	4 112	20.9%	(2 031)	(5.2%)	8 970	22.9%	12 041	30.7%	3 507	87.1%	155.8%
Governance and Administration	1 684	353	-	-	1	.1%	86	24.5%	80	22.8%	168	47.6%	11	181.4%	605.8%
Executive & Council	250	-	-	-	-	-	-	-	-	-	-	-	11	139.1%	(100.0%)
Budget & Treasury Office	1 434	353	-	-	-	-	-	-	-	-	-	-	-	183.5%	-
Corporate Services	-	-	-	-	1	-	86	-	80	-	168	-	-	-	(100.0%)
Community and Public Safety	8 399	3 054	1	-	15	.2%	(197)	(6.4%)	1 252	41.0%	1 071	35.1%	154	45.7%	711.2%
Community & Social Services	8 399	3 054	1	-	15	.2%	(197)	(6.4%)	1 252	41.0%	1 071	35.1%	154	128.9%	711.2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	96.8%	-
Economic and Environmental Services	7 057	5 704	990	14.0%	2 253	31.9%	(1 627)	(28.5%)	988	17.3%	2 604	45.7%	1 257	43.9%	(21.4%)
Planning and Development	-	-	138	-	8	-	146	-	-	-	291	-	-	-	-
Road Transport	7 057	5 704	852	12.1%	2 246	31.8%	(1 772)	(31.1%)	988	17.3%	2 313	40.5%	1 257	43.9%	(21.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 567	30 128	-	-	1 843	71.8%	(294)	(1.0%)	6 650	22.1%	8 199	27.2%	2 084	110.6%	219.0%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	564	60.2%	(100.0%)
Water	717	24 371	-	-	1 822	254.2%	101	.4%	5 477	22.5%	7 401	30.4%	1 520	113.6%	260.3%
Waste Water Management	-	5 757	-	-	-	-	(416)	(7.2%)	1 029	17.9%	613	10.7%	-	-	(100.0%)
Waste Management	1 850	-	-	-	21	1.1%	21	-	143	-	184	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	113 424	135 044	32 600	28.7%	31 998	28.2%	48 416	35.9%	8 368	6.2%	121 382	89.9%	6 691	75.3%	25.1%
Property rates, penalties and collection charges	10 220	7 926	-	-	3 167	31.0%	3 392	42.8%	1 485	18.7%	8 044	101.5%	0	.2%	2 062 100.0%
Service charges	13 061	13 556	1 648	12.6%	2 503	19.2%	2 573	19.0%	1 480	10.9%	8 204	60.5%	1 472	47.3%	.5%
Other revenue	16 845	16 845	22 302	132.4%	4 153	24.7%	4 206	25.0%	4 612	27.4%	35 273	209.4%	3 963	111.9%	16.4%
Government - operating	52 928	52 586	2 479	4.7%	15 680	29.6%	11 911	22.7%	739	1.4%	30 809	58.6%	970	77.6%	(23.8%)
Government - capital	14 412	38 173	6 122	42.5%	6 494	45.1%	26 315	68.9%	-	-	38 931	102.0%	228	107.2%	(100.0%)
Interest	5 958	5 958	49	.8%	1	-	19	.3%	51	.9%	120	2.0%	58	2.4%	(12.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(104 694)	(100 856)	(25 686)	24.5%	(23 139)	22.1%	(24 339)	24.1%	(19 635)	19.5%	(92 799)	92.0%	(10 276)	88.8%	91.1%
Suppliers and employees	(103 564)	(99 726)	(25 672)	24.8%	(22 941)	22.2%	(24 125)	24.2%	(19 329)	19.4%	(92 067)	92.3%	(10 276)	88.6%	88.1%
Finance charges	(1 130)	(1 130)	(14)	1.2%	(198)	17.6%	(143)	12.6%	(90)	8.0%	(445)	39.4%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	(72)	-	(216)	-	(287)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	8 730	34 188	6 914	79.2%	8 859	101.5%	24 077	70.4%	(11 267)	(33.0%)	28 583	83.6%	(3 585)	37.6%	214.3%
Cash Flow from Investing Activities															
Receipts	377	377	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	377	377	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(19 707)	(39 239)	(1 019)	5.2%	(3 658)	18.6%	(1 373)	3.5%	(3 721)	9.5%	(9 772)	24.9%	(2 026)	68.2%	83.7%
Capital assets	(19 707)	(39 239)	(1 019)	5.2%	(3 658)	18.6%	(1 373)	3.5%	(3 721)	9.5%	(9 772)	24.9%	(2 026)	68.2%	83.7%
Net Cash from/(used) Investing Activities	(19 330)	(38 862)	(1 019)	5.3%	(3 658)	18.9%	(1 373)	3.5%	(3 721)	9.6%	(9 772)	25.1%	(2 026)	68.2%	83.7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(10 600)	(4 675)	5 895	(55.6%)	5 201	(49.1%)	22 704	(485.7%)	(14 988)	320.6%	18 811	(402.4%)	(5 611)	(34.6%)	167.1%
Cash/cash equivalents at the year begin:	10 600	4 675	4 187	39.5%	10 082	95.1%	15 283	326.9%	37 986	812.6%	4 187	89.6%	2 900	98.8%	1 210.0%
Cash/cash equivalents at the year end:	(0)	(0)	10 082	(50 411 455.0%)	15 283	(76 414 380.0%)	37 986	(949 661 150.0%)	22 998	(574 953 375.0%)	22 998	(574 953 375.0%)	(2 711)	(25.6%)	(948.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	67	.2%	1 170	2.9%	994	2.5%	37 589	94.4%	39 820	27.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	123	28.1%	3	.8%	1	.3%	309	70.8%	436	.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(133)	(.4%)	482	1.6%	406	1.4%	28 823	97.4%	29 578	20.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	365	1.3%	483	1.8%	474	1.7%	26 016	95.2%	27 338	18.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	135	1.1%	248	2.0%	239	1.9%	12 096	95.1%	12 718	8.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	1.2%	37	8.8%	37	8.8%	344	81.2%	424	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 005	2.9%	985	2.9%	966	2.8%	31 282	91.4%	34 239	23.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(53)	168.6%	1	(3.4%)	-	-	21	(65.2%)	(32)	-	-	-	-	-
Total By Income Source	1 515	1.0%	3 411	2.4%	3 117	2.2%	136 480	94.4%	144 523	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	44	.4%	188	1.8%	142	1.4%	9 964	96.4%	10 338	7.2%	-	-	-	-
Commercial	(91)	(.7%)	367	3.0%	299	2.4%	11 799	95.3%	12 375	8.6%	-	-	-	-
Households	1 562	1.3%	2 855	2.3%	2 675	2.2%	114 717	94.2%	121 809	84.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 515	1.0%	3 411	2.4%	3 117	2.2%	136 480	94.4%	144 523	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	145	43.5%	189	56.5%	-	-	-	-	334	3.2%
Bulk Water	-	-	-	-	-	-	10	100.0%	10	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 931	37.9%	1 347	17.4%	1 523	19.7%	1 943	25.1%	7 744	73.3%
Auditor-General	20	.8%	53	2.1%	21	.8%	2 379	96.2%	2 473	23.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	3 097	29.3%	1 588	15.0%	1 544	14.6%	4 332	41.0%	10 561	100.0%

Contact Details

Municipal Manager	Mr Pumelelo Kate	042 288 7210
Financial Manager	Ms Nydine Venter	042 288 7281

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SARAH BAARTMAN (DC10)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	132 547	179 346	40 193	30.3%	34 243	25.8%	27 407	15.3%	6 500	3.6%	108 343	60.4%	65 140	113.2%	(90.0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 400	1 400	233	16.7%	479	34.2%	386	27.6%	386	27.6%	1 484	106.0%	1 573	188.8%	(75.5%)
Interest earned - external investments	17 800	17 800	3 151	17.7%	3 772	21.2%	4 153	23.3%	4 791	26.9%	15 866	89.1%	2 009	86.9%	138.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	92 582	97 092	36 809	39.8%	29 735	32.1%	22 821	23.5%	1 280	1.3%	90 645	93.4%	62 184	164.1%	(97.9%)
Other own revenue	20 715	63 004	0	-	257	1.2%	47	.1%	44	.1%	348	.6%	(625)	5.1%	(107.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	132 547	179 346	16 589	12.5%	17 393	13.1%	17 938	10.0%	19 879	11.1%	71 799	40.0%	15 866	55.4%	25.3%
Employee related costs	44 976	44 778	5 927	13.2%	5 955	13.2%	9 122	20.4%	7 810	17.4%	28 815	64.3%	18	46.3%	42 558.3%
Remuneration of councillors	8 180	8 180	1 203	14.7%	1 130	13.8%	1 948	23.8%	1 732	21.2%	6 013	73.5%	-	17.7%	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 700	1 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	261	-	36	-	995	-	486	-	1 778	-	276	-	75.9%
Contracted services	2 300	2 488	632	27.5%	4 894	212.8%	3 014	121.2%	5 913	237.7%	14 453	580.9%	4 696	582.6%	25.9%
Transfers and grants	29 165	32 624	67	.2%	264	.9%	78	.2%	290	.9%	699	2.1%	1 669	38.9%	(82.6%)
Other expenditure	46 226	89 576	8 500	18.4%	5 114	11.1%	2 781	3.1%	3 647	4.1%	20 042	22.4%	9 207	57.3%	(60.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	23 604		16 850		9 469		(13 378)		36 544		49 274		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	-	23 604		16 850		9 469		(13 378)		36 544		49 274		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	-	23 604		16 850		9 469		(13 378)		36 544		49 274		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-	23 604		16 850		9 469		(13 378)		36 544		49 274		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	23 604		16 850		9 469		(13 378)		36 544		49 274		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	1 747	9 424	8	.5%	721	41.3%	97	1.0%	2 759	29.3%	3 585	38.0%	68	45.7%	3 936.4%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 747	9 424	8	.5%	721	41.3%	97	1.0%	2 759	29.3%	3 585	38.0%	68	45.7%	3 936.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 747	9 424	8	.5%	721	41.3%	97	1.0%	2 759	29.3%	3 585	38.0%	68	45.7%	3 936.4%
Governance and Administration	1 690	7 767	8	.5%	39	2.3%	47	.6%	2 755	35.5%	2 849	36.7%	63	55.9%	4 243.2%
Executive & Council	75	77	-	-	5	7.1%	-	-	-	-	5	6.9%	-	-	-
Budget & Treasury Office	1 615	7 690	-	-	9	.6%	-	-	-	-	9	.1%	-	-	-
Corporate Services	-	-	8	-	25	-	47	-	2 755	-	2 835	-	63	-	4 243.2%
Community and Public Safety	-	1 600	-	-	682	-	-	-	-	-	682	42.6%	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	1 600	-	-	682	-	-	-	-	-	682	42.6%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19	19	-	-	-	-	50	269.1%	4	21.9%	54	291.0%	5	-	(17.7%)
Planning and Development	19	19	-	-	-	-	50	269.1%	4	21.9%	54	291.0%	5	-	(17.7%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	39	39	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	132 557	179 346	40 193	30.3%	34 243	25.8%	27 592	15.4%	6 747	3.8%	108 775	60.7%	4 064	74.6%	66.0%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	27 215	64 454	278	1.0%	736	2.7%	618	1.0%	637	1.0%	2 268	3.5%	843	10.6%	(24.4%)
Government - operating	88 342	97 092	36 809	41.7%	29 735	33.7%	22 821	23.5%	1 320	1.4%	90 685	93.4%	-	94.4%	(100.0%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	17 000	17 800	3 107	18.3%	3 772	22.2%	4 153	23.3%	4 791	26.9%	15 822	88.9%	3 221	93.4%	48.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(130 597)	(179 346)	(8 654)	6.6%	(17 393)	13.3%	(17 947)	10.0%	(20 243)	11.3%	(64 237)	35.8%	(19 298)	58.2%	4.9%
Suppliers and employees	(101 432)	(146 722)	(4 191)	4.1%	(17 129)	16.9%	(17 815)	12.1%	(19 898)	13.6%	(59 034)	40.2%	(17 799)	66.5%	11.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(29 165)	(32 624)	(4 462)	15.3%	(264)	.9%	(132)	.4%	(345)	1.1%	(5 203)	15.9%	(1 499)	25.1%	(77.0%)
Net Cash from/(used) Operating Activities	1 960	(0)	31 540	1 609.2%	16 850	859.7%	9 644	############	(13 496)	337 395 500.0%	44 538	############	(15 234)	1 149.8%	(11.4%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 747)	(9 424)	-	-	-	-	-	-	-	-	-	-	-	34.2%	-
Capital assets	(1 747)	(9 424)	-	-	-	-	-	-	-	-	-	-	-	34.2%	-
Net Cash from/(used) Investing Activities	(1 747)	(9 424)	-	-	-	-	-	-	-	-	-	-	-	34.2%	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	213	(9 424)	31 540	14 806.1%	16 850	7 909.9%	9 644	(102.3%)	(13 496)	143.2%	44 538	(472.6%)	(15 234)	(1 036.3%)	(11.4%)
Cash/cash equivalents at the year begin:	103 758	98 205	-	-	31 540	30.4%	48 389	49.3%	58 034	59.1%	-	-	38 011	-	52.7%
Cash/cash equivalents at the year end:	103 971	88 781	31 540	30.3%	48 389	46.5%	58 034	65.4%	44 538	50.2%	44 538	50.2%	22 777	23.7%	95.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	1.3%	14	23.9%	1	1.9%	42	72.9%	57	2.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 224	100.0%	2 224	97.5%	-	-	-	-
Total By Income Source	1	-	14	.6%	1	-	2 266	99.3%	2 281	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(0)	-	13	.6%	0	-	2 252	99.5%	2 264	99.3%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	6.3%	1	6.3%	1	6.3%	14	81.0%	17	.7%	-	-	-	-
Total By Customer Group	1	-	14	.6%	1	-	2 266	99.3%	2 281	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr D M Pillay	041 508 7114
Financial Manager	Mr Riaaz Lorgat	041 508 7009

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBHASHE (EC121)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	266 026	268 526	99 405	37.4%	81 527	30.6%	65 469	24.4%	10 699	4.0%	257 101	95.7%	4 122	92.6%	159.5%
Property rates	5 700	5 700	3 358	58.9%	3 459	60.7%	3 422	60.0%	3 428	60.1%	13 667	239.8%	2 764	152.5%	24.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 300	1 300	175	13.4%	174	13.4%	175	13.4%	172	13.2%	696	53.5%	65	22.5%	165.8%
Service charges - other	350	-	-	-	-	-	-	-	-	-	-	-	91	178.1%	(100.0%)
Rental of facilities and equipment	5 600	6 100	340	6.1%	252	4.5%	265	4.3%	579	9.5%	1 436	23.5%	88	9.3%	556.3%
Interest earned - external investments	4 000	3 000	286	7.1%	405	10.1%	280	9.3%	40	1.3%	1 012	33.7%	402	29.1%	(90.0%)
Interest earned - outstanding debtors	-	1 000	49	-	52	-	54	5.4%	56	5.6%	211	21.1%	15	-	274.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 000	1 000	516	8.6%	315	5.3%	383	38.3%	813	81.3%	2 027	202.7%	452	33.6%	79.9%
Licences and permits	-	2 000	291	-	503	-	133	6.6%	-	-	927	46.3%	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	232 176	232 176	93 913	40.4%	75 989	32.7%	56 484	24.3%	69	-	226 455	97.5%	193	75.3%	(64.3%)
Other own revenue	10 900	16 250	477	4.4%	378	3.5%	4 273	26.3%	5 542	34.1%	10 671	65.7%	52	284.7%	10 486.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	353 297	355 616	39 682	11.2%	44 284	12.5%	84 347	23.7%	52 020	14.6%	220 333	62.0%	28 253	39.0%	84.1%
Employee related costs	107 640	107 640	8 189	7.6%	15 852	14.7%	22 931	21.3%	34 996	32.5%	81 968	76.2%	3 864	29.0%	805.7%
Remuneration of councillors	24 668	24 668	-	-	-	-	-	-	-	-	-	-	500	2.2%	(100.0%)
Debt impairment	1 010	1 010	-	-	-	-	-	-	225	22.3%	225	22.3%	-	-	(100.0%)
Depreciation and asset impairment	70 000	70 000	-	-	2 034	2.9%	37 757	53.9%	-	-	39 791	56.8%	7	.3%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	2 511	-	-	-	-	-	(2 519)	-	(7)	-	6	586.8%	(42 427.7%)
Contracted services	100 497	101 566	22 873	22.8%	20 498	20.4%	17 163	16.9%	9 724	9.6%	70 259	69.2%	14 806	72.7%	(34.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	16	5.6%	(100.0%)
Other expenditure	49 481	50 733	6 108	12.3%	5 900	11.9%	6 495	12.8%	9 593	18.9%	28 096	55.4%	9 055	61.5%	5.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(87 271)	(87 090)	59 723		37 243		(18 877)		(41 321)		36 768		(24 131)		
Transfers recognised - capital	79 138	79 138	13 184	16.7%	22 743	28.7%	17 857	22.6%	17 395	22.0%	71 179	89.9%	-	90.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 133)	(7 952)	72 907		59 986		(1 020)		(23 926)		107 947		(24 131)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(8 133)	(7 952)	72 907		59 986		(1 020)		(23 926)		107 947		(24 131)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 133)	(7 952)	72 907		59 986		(1 020)		(23 926)		107 947		(24 131)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 133)	(7 952)	72 907		59 986		(1 020)		(23 926)		107 947		(24 131)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	62 878	63 058	14 138	22.5%	18 087	28.8%	11 426	18.1%	11 248	17.8%	54 899	87.1%	4 642	56.5%	142.3%
National Government	62 878	63 058	14 138	22.5%	18 087	28.8%	11 426	18.1%	11 248	17.8%	54 899	87.1%	4 642	56.5%	142.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	62 878	63 058	14 138	22.5%	18 087	28.8%	11 426	18.1%	11 248	17.8%	54 899	87.1%	4 642	56.5%	142.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	62 878	63 058	14 138	22.5%	18 087	28.8%	11 426	18.1%	11 248	17.8%	54 899	87.1%	4 642	56.5%	142.3%
Governance and Administration	1 340	640	29	2.2%	-	-	34	5.3%	71	11.1%	135	21.0%	133	29.6%	(46.3%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 340	150	-	-	-	-	-	-	-	-	-	-	-	6.1%	-
Corporate Services	-	490	29	-	-	-	34	6.9%	71	14.6%	135	27.5%	133	-	(46.3%)
Community and Public Safety	22 143	27 373	3 209	14.5%	10 353	46.8%	7 908	28.9%	5 258	19.2%	26 728	97.6%	1 054	32.2%	398.8%
Community & Social Services	5 809	6 809	1 101	18.9%	673	11.6%	845	12.4%	2 651	38.9%	5 269	77.4%	659	35.9%	302.1%
Sport And Recreation	16 333	16 333	2 007	12.3%	7 096	43.4%	5 989	36.7%	2 463	15.1%	17 555	107.5%	-	19.1%	(100.0%)
Public Safety	-	4 230	101	-	2 584	-	1 074	25.4%	144	3.4%	3 904	92.3%	395	-	(63.5%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 149	26 099	7 040	26.9%	5 958	22.8%	2 427	9.3%	5 918	22.7%	21 343	81.8%	3 430	90.7%	72.6%
Planning and Development	90	40	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	26 059	26 059	7 040	27.0%	5 958	22.9%	2 427	9.3%	5 918	22.7%	21 343	81.9%	3 430	90.7%	72.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 246	8 946	3 859	29.1%	1 776	13.4%	1 058	11.8%	-	-	6 693	74.8%	-	22.3%	-
Electricity	13 246	8 946	3 859	29.1%	1 776	13.4%	1 058	11.8%	-	-	6 693	74.8%	-	22.3%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	25	-	(100.0%)

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	345 164	347 664	112 589	32.6%	104 270	30.2%	83 327	24.0%	28 094	8.1%	328 280	94.4%	4 122	91.7%	581.5%
Property rates, penalties and collection charges	5 700	5 700	3 358	58.9%	3 459	60.7%	3 422	60.0%	3 428	60.1%	13 667	239.8%	2 764	137.1%	24.0%
Service charges	1 650	1 300	175	10.6%	174	10.6%	174	13.4%	172	13.2%	695	53.5%	155	35.9%	10.6%
Other revenue	22 500	25 350	1 624	7.2%	1 448	6.4%	4 918	19.4%	6 934	27.4%	14 924	58.9%	593	190.6%	1 070.3%
Government - operating	232 176	232 176	93 913	40.4%	75 989	32.7%	56 622	24.4%	69	-	226 593	97.6%	193	76.1%	(64.3%)
Government - capital	79 138	79 138	13 184	16.7%	22 743	28.7%	17 857	22.6%	17 395	22.0%	71 179	89.9%	-	87.0%	(100.0%)
Interest	4 000	4 000	335	8.4%	457	11.4%	334	8.4%	97	2.4%	1 223	30.6%	417	29.5%	(76.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(282 286)	(284 606)	(39 682)	14.1%	(42 250)	15.0%	(45 870)	16.1%	(52 020)	18.3%	(179 822)	63.2%	(28 246)	51.9%	84.2%
Suppliers and employees	(282 286)	(284 606)	(39 682)	14.1%	(42 250)	15.0%	(45 870)	16.1%	(52 020)	18.3%	(179 822)	63.2%	(28 230)	52.0%	84.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	(16)	5.6%	(100.0%)
Net Cash from/(used) Operating Activities	62 878	63 058	72 907	116.0%	62 020	98.6%	37 457	59.4%	(23 926)	(37.9%)	148 458	235.4%	(24 124)	341.1%	(.8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 878)	(63 058)	(14 138)	22.5%	(18 094)	28.8%	(11 426)	18.1%	(11 262)	17.9%	(54 920)	87.1%	(4 642)	46.9%	142.6%
Capital assets	(62 878)	(63 058)	(14 138)	22.5%	(18 094)	28.8%	(11 426)	18.1%	(11 262)	17.9%	(54 920)	87.1%	(4 642)	46.9%	142.6%
Net Cash from/(used) Investing Activities	(62 878)	(63 058)	(14 138)	22.5%	(18 094)	28.8%	(11 426)	18.1%	(11 262)	17.9%	(54 920)	87.1%	(4 642)	46.9%	142.6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	-	-	58 770	-	43 926	-	26 031	-	(35 188)	-	93 538	-	(28 766)	(1 409.7%)	22.3%
Cash/cash equivalents at the year begin:	-	-	-	-	58 770	-	102 696	-	128 726	-	-	-	170 578	-	(24.5%)
Cash/cash equivalents at the year end:	-	-	58 770	-	102 696	-	128 726	-	93 538	-	93 538	-	141 812	(1 409.7%)	(34.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 715	7.8%	(131)	(.6%)	774	3.5%	19 562	89.2%	21 920	75.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	124	6.1%	(2)	(.1%)	56	2.8%	1 851	91.2%	2 030	7.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	508	10.1%	-	-	199	4.0%	4 318	85.9%	5 025	17.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 347	8.1%	(133)	(.5%)	1 029	3.6%	25 731	88.8%	28 975	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 347	8.1%	(133)	(.5%)	1 029	3.6%	25 731	88.8%	28 975	100.0%	-	-	-	-
Total By Customer Group	2 347	8.1%	(133)	(.5%)	1 029	3.6%	25 731	88.8%	28 975	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	102	109.1%	-	-	-	-	(9)	(9.1%)	93	100.0%
Total	102	109.1%	-	-	-	-	(9)	(9.1%)	93	100.0%

Contact Details

Municipal Manager	Mr N.Nako	047 489 5808
Financial Manager	Mr Xolani Sikobi	047 489 5800

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MNQUMA (EC122)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	288 507	285 256	103 061	35.7%	87 329	30.3%	76 224	26.7%	27 947	9.8%	294 561	103.3%	7 925	97.8%	252.6%
Property rates	19 472	20 259	-	-	9 942	51.1%	5 958	29.4%	6 194	30.6%	22 094	109.1%	2 709	101.5%	128.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 100	4 633	-	-	451	11.0%	2 333	50.3%	2 199	47.5%	4 983	107.5%	447	10.9%	391.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	444	-	(100.0%)
Rental of facilities and equipment	3 202	3 202	-	-	217	6.8%	1 227	38.3%	1 122	35.0%	2 566	80.1%	426	73.8%	163.3%
Interest earned - external investments	2 500	5 000	1 697	67.9%	692	27.7%	1 523	30.5%	1 182	23.6%	5 095	101.9%	920	63.3%	28.5%
Interest earned - outstanding debtors	7 477	7 477	-	-	-	-	3 261	43.6%	6 849	91.6%	10 110	135.2%	718	122.5%	853.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 522	4 000	85	1.0%	3 274	38.4%	1 086	27.1%	568	14.2%	5 012	125.3%	23	3.8%	2 398.0%
Licences and permits	1 000	1 000	302	30.2%	429	42.9%	305	30.5%	281	28.1%	1 317	131.7%	78	105.0%	259.3%
Agency services	3 000	3 994	933	31.1%	1 140	38.0%	910	22.8%	1 071	26.8%	4 053	101.5%	934	91.1%	14.6%
Transfers recognised - operational	238 284	234 285	99 681	41.8%	70 926	29.8%	59 572	25.4%	-	-	230 179	98.2%	-	100.4%	-
Other own revenue	700	1 155	364	51.9%	258	36.9%	50	4.3%	5 646	488.7%	6 318	546.8%	1 020	360.6%	453.6%
Gains on disposal of PPE	250	250	-	-	-	-	-	-	2 834	1 133.8%	2 834	1 133.8%	205	82.2%	1 279.7%
Operating Expenditure	424 566	398 054	67 199	15.8%	43 959	10.4%	89 844	22.6%	98 291	24.7%	299 292	75.2%	70 593	80.2%	39.2%
Employee related costs	189 391	178 657	51 363	27.1%	25 963	13.7%	56 684	31.7%	38 422	21.5%	172 433	96.5%	41 985	99.4%	(8.5%)
Remuneration of councillors	29 097	23 969	8 629	29.7%	5 373	18.5%	9 584	40.0%	5 503	23.0%	29 089	121.4%	6 035	109.6%	(8.8%)
Debt impairment	28 961	11 786	-	-	-	-	-	-	-	-	-	-	196	6.6%	(100.0%)
Depreciation and asset impairment	112 814	112 814	-	-	-	-	-	-	-	-	-	-	14 815	52.4%	(100.0%)
Finance charges	30	30	-	-	-	-	-	-	-	-	-	-	-	.3%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	58.0%	-
Other Materials	-	3 260	1	-	-	-	949	29.1%	375	11.5%	1 325	40.6%	273	15.1%	37.7%
Contracted services	20 510	33 112	2 468	12.0%	7 033	34.3%	11 897	35.9%	6 600	19.9%	27 998	84.6%	2 087	94.4%	216.3%
Transfers and grants	12 000	4 500	-	-	-	-	-	-	5 082	112.9%	5 082	112.9%	-	-	(100.0%)
Other expenditure	31 763	29 925	4 738	14.9%	5 590	17.6%	10 730	35.9%	42 308	141.4%	63 366	211.7%	5 202	88.8%	713.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(136 059)	(112 798)	35 862		43 370		(13 619)		(70 345)		(4 731)		(62 668)		
Transfers recognised - capital	71 584	88 455	6 594	9.2%	14 791	20.7%	28 436	32.1%	31 106	35.2%	80 927	91.5%	-	12.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(64 475)	(24 343)	42 457		58 161		14 816		(39 238)		76 196		(62 668)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(64 475)	(24 343)	42 457		58 161		14 816		(39 238)		76 196		(62 668)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(64 475)	(24 343)	42 457		58 161		14 816		(39 238)		76 196		(62 668)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(64 475)	(24 343)	42 457		58 161		14 816		(39 238)		76 196		(62 668)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	71 584	88 455	41	.1%	183	.3%	1 142	1.3%	79 549	89.9%	80 915	91.5%	22	4.6%	364 802.1%
National Government	71 584	88 455	41	.1%	183	.3%	1 142	1.3%	79 549	89.9%	80 915	91.5%	-	3.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	22	-	(100.0%)
Transfers recognised - capital	71 584	88 455	41	.1%	183	.3%	1 142	1.3%	79 549	89.9%	80 915	91.5%	22	4.6%	364 802.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	71 584	88 455	41	.1%	183	.3%	1 142	1.3%	79 549	89.9%	80 915	91.5%	22	4.6%	364 802.1%
Governance and Administration	2 160	5 690	41	1.9%	-	-	-	-	2 417	42.5%	2 457	43.2%	22	10.3%	10 985.6%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 160	4 350	-	-	-	-	-	-	501	11.5%	501	11.5%	-	4.5%	(100.0%)
Corporate Services	-	1 340	41	-	-	-	-	-	1 916	143.0%	1 956	146.0%	22	-	8 687.4%
Community and Public Safety	-	150	-	-	-	-	-	-	-	-	-	-	-	12.7%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	12.7%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	150	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	58 284	82 615	-	-	-	-	-	-	67 741	82.0%	67 741	82.0%	-	4.3%	(100.0%)
Planning and Development	-	1 000	-	-	-	-	-	-	-	-	-	-	-	14.9%	-
Road Transport	58 284	81 615	-	-	-	-	-	-	67 741	83.0%	67 741	83.0%	-	4.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 140	-	-	-	-	-	-	-	9 391	-	9 391	-	-	-	(100.0%)
Electricity	11 140	-	-	-	-	-	-	-	9 391	-	9 391	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	183	-	1 142	-	-	-	1 326	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	330 881	361 675	128 603	38.9%	84 614	25.6%	116 769	32.3%	4 136	1.1%	334 122	92.4%	9 695	84.4%	(57.3%)
Property rates, penalties and collection charges	10 000	18 233	4 852	48.5%	6 454	64.5%	4 744	26.0%	1 097	6.0%	17 147	94.0%	5 945	54.8%	(81.6%)
Service charges	800	7 052	690	86.2%	375	46.9%	644	9.1%	(266)	(3.8%)	1 442	20.4%	620	27.3%	(142.9%)
Other revenue	7 712	244 279	1 683	21.8%	1 775	23.0%	2 186	.9%	2 123	.9%	7 767	3.2%	2 210	43.1%	(3.9%)
Government - operating	238 284	1 155	99 681	41.8%	70 926	29.8%	59 572	5 156.0%	-	-	230 179	19 922.1%	-	100.6%	-
Government - capital	71 584	88 455	20 000	27.9%	4 000	5.6%	48 492	54.8%	-	-	72 492	82.0%	-	63.1%	-
Interest	2 500	-	1 697	67.9%	1 084	43.4%	1 131	-	1 182	-	5 095	-	920	24.7%	28.5%
Dividends	-	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(282 791)	(273 453)	(72 118)	25.5%	(71 713)	25.4%	(61 095)	22.3%	(99 832)	36.5%	(304 758)	111.4%	(67 844)	115.1%	47.1%
Suppliers and employees	(270 761)	(243 976)	(72 118)	26.6%	(71 713)	26.5%	(61 095)	25.0%	(94 750)	38.8%	(299 676)	122.8%	(67 844)	115.5%	39.7%
Finance charges	(30)	-	-	-	-	-	-	-	-	-	-	-	-	.3%	-
Transfers and grants	(12 000)	(29 477)	-	-	-	-	-	-	(5 082)	17.2%	(5 082)	17.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	48 090	88 222	56 485	117.5%	12 901	26.8%	55 674	63.1%	(95 696)	(108.5%)	29 364	33.3%	(58 149)	(13.6%)	64.6%
Cash Flow from Investing Activities															
Receipts	250	250	-	-	-	-	-	-	2 834	1 133.8%	2 834	1 133.8%	205	38.4%	1 279.7%
Proceeds on disposal of PPE	250	250	-	-	-	-	-	-	2 834	1 133.8%	2 834	1 133.8%	205	38.4%	1 279.7%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(71 584)	(88 455)	(6 635)	9.3%	(22 556)	31.5%	(20 630)	23.3%	(31 106)	35.2%	(80 927)	91.5%	(15 510)	35.3%	100.6%
Capital assets	(71 584)	(88 455)	(6 635)	9.3%	(22 556)	31.5%	(20 630)	23.3%	(31 106)	35.2%	(80 927)	91.5%	(15 510)	35.3%	100.6%
Net Cash from/(used) Investing Activities	(71 334)	(88 205)	(6 635)	9.3%	(22 556)	31.6%	(20 630)	23.4%	(28 272)	32.1%	(78 092)	88.5%	(15 304)	35.3%	84.7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	36.9%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	36.9%	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	36.9%	-
Net Increase/(Decrease) in cash held	(23 245)	17	49 850	(214.5%)	(9 655)	41.5%	35 044	203 995.7%	(123 968)	(721 622.9%)	(48 729)	(283 651.7%)	(73 453)	(294.7%)	68.8%
Cash/cash equivalents at the year begin:	-	-	22 791	-	72 641	-	62 986	-	98 031	-	22 791	-	36 713	-	167.0%
Cash/cash equivalents at the year end:	(23 245)	17	72 641	(312.5%)	62 986	(271.0%)	98 031	570 641.5%	(25 937)	(150 981.4%)	(25 937)	(150 981.4%)	(36 740)	(294.7%)	(29.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 981	1.9%	1 702	1.7%	1 666	1.6%	96 578	94.8%	101 927	73.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	699	2.4%	693	2.4%	682	2.3%	26 982	92.9%	29 055	21.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	216	3.0%	214	3.0%	212	3.0%	6 446	90.9%	7 088	5.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 895	2.1%	2 609	1.9%	2 559	1.9%	130 006	94.2%	138 069	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	65	1.6%	61	1.5%	58	1.4%	3 827	95.4%	4 011	2.9%	-	-	-	-
Commercial	578	2.3%	422	1.7%	395	1.6%	23 621	94.4%	25 015	18.1%	-	-	-	-
Households	2 252	2.1%	2 126	2.0%	2 107	1.9%	102 558	94.1%	109 043	79.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 895	2.1%	2 609	1.9%	2 559	1.9%	130 006	94.2%	138 069	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 677	97.5%	41	1.5%	1	-	28	1.0%	2 746	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 677	97.5%	41	1.5%	1	-	28	1.0%	2 746	100.0%

Contact Details

Municipal Manager	Mr Silumko Mahlasela	047 401 2400
Financial Manager	Mr Mzusekho Matomane	047 401 2400

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GREAT KEI (EC123)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	110 049	101 417	32 324	29.4%	14 830	13.5%	11 978	11.8%	8 710	8.6%	67 843	66.9%	11 583	84.3%	(24.8%)
Property rates	25 791	25 791	6 338	24.6%	6 333	24.6%	3 561	13.8%	4 662	18.1%	20 894	81.0%	6 064	99.4%	(23.1%)
Property rates - penalties and collection charges	-	-	9	-	3	-	-	-	-	-	12	-	-	-	-
Service charges - electricity revenue	3 401	3 401	986	29.0%	325	9.6%	950	27.9%	964	28.3%	3 224	94.8%	985	56.4%	(2.1%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10 469	10 969	2 578	24.6%	2 575	24.6%	458	4.2%	2 179	19.9%	7 790	71.0%	2 448	99.3%	(11.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	277	877	130	47.0%	70	25.2%	70	7.9%	-	-	269	30.7%	143	131.2%	(100.0%)
Interest earned - external investments	225	500	-	-	20	8.7%	-	-	-	-	20	3.9%	1	39.6%	(100.0%)
Interest earned - outstanding debtors	2 104	4 104	1 338	63.6%	1 088	51.7%	2 039	49.7%	-	-	4 466	108.8%	-	76.4%	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3	5	-	-	224	7 971.1%	-	-	-	-	224	4 487.7%	1	70.4%	(100.0%)
Licences and permits	2 200	1 700	308	14.0%	62	2.8%	142	8.4%	-	-	511	30.1%	217	75.4%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	45 547	41 737	19 531	42.9%	2 385	5.2%	1 928	4.6%	890	2.1%	24 734	59.3%	970	98.8%	(8.2%)
Other own revenue	20 033	12 334	1 107	5.5%	1 746	8.7%	2 830	22.9%	15	.1%	5 698	46.2%	754	27.0%	(98.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	73.2%	-
Operating Expenditure	134 587	121 209	13 417	10.0%	21 735	16.1%	20 956	17.3%	24 549	20.3%	80 658	66.5%	14 766	62.6%	66.3%
Employee related costs	50 444	51 596	11 823	23.4%	14 788	29.3%	13 246	25.7%	8 384	16.2%	48 242	93.5%	11 337	89.8%	(26.0%)
Remuneration of councillors	4 600	4 600	1 126	24.5%	1 390	30.2%	383	8.3%	765	16.6%	3 664	79.7%	1 034	88.8%	(26.0%)
Debt impairment	12 500	12 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	25 000	18 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	665	710	-	-	-	-	-	-	-	-	-	-	-	50.7%	-
Bulk purchases	8 700	10 736	-	-	2 365	27.2%	1 254	11.7%	2 193	20.4%	5 811	54.1%	479	73.8%	357.4%
Other Materials	-	-	1	-	1	-	-	-	-	-	2	-	0	11.4%	(100.0%)
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	32 678	23 067	467	1.4%	3 191	9.8%	6 074	26.3%	13 207	57.3%	22 939	99.4%	1 915	58.3%	589.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 538)	(19 791)	18 907		(6 905)		(8 979)		(15 839)		(12 816)		(3 183)		
Transfers recognised - capital	17 116	17 354	156	.9%	-	-	1 391	8.0%	5 770	33.2%	7 316	42.2%	2 247	95.8%	156.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(7 422)	(2 438)	19 063		(6 905)		(7 588)		(10 070)		(5 500)		(936)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(7 422)	(2 438)	19 063		(6 905)		(7 588)		(10 070)		(5 500)		(936)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(7 422)	(2 438)	19 063		(6 905)		(7 588)		(10 070)		(5 500)		(936)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 422)	(2 438)	19 063		(6 905)		(7 588)		(10 070)		(5 500)		(936)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	17 627	28 245	33	.2%	1 564	8.9%	1 205	4.3%	8 593	30.4%	11 394	40.3%	1 921	75.2%	347.2%
National Government	17 207	17 415	-	-	1 564	9.1%	641	3.7%	4 425	25.4%	6 630	38.1%	1 921	77.1%	130.3%
Provincial Government	-	1 760	-	-	-	-	179	10.2%	1 397	79.4%	1 576	89.6%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 207	19 175	-	-	1 564	9.1%	820	4.3%	5 822	30.4%	8 207	42.8%	1 921	77.1%	203.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	420	9 070	33	7.8%	-	-	385	4.2%	2 770	30.5%	3 187	35.1%	-	37.2%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	17 627	28 245	33	.2%	1 564	8.9%	1 205	4.3%	8 593	30.4%	11 394	40.3%	1 921	75.2%	347.2%
Governance and Administration	300	150	-	-	-	-	-	-	-	-	-	-	-	37.2%	-
Executive & Council	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	260	150	-	-	-	-	-	-	-	-	-	-	-	37.2%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 247	20 335	-	-	-	-	641	3.2%	5 857	28.8%	6 497	32.0%	1 921	80.4%	204.8%
Planning and Development	70	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 177	20 335	-	-	-	-	641	3.2%	5 857	28.8%	6 497	32.0%	1 921	80.4%	204.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 030	7 760	33	.5%	1 564	25.9%	564	7.3%	2 736	35.3%	4 897	63.1%	-	68.0%	(100.0%)
Electricity	6 030	6 000	33	.5%	1 564	25.9%	564	9.4%	1 339	22.3%	3 500	58.3%	-	68.0%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	1 760	-	-	-	-	-	-	1 397	79.4%	1 397	79.4%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	115 513	115 513	31 542	27.3%	15 258	13.2%	36 232	31.4%	7 056	6.1%	90 088	78.0%	6 817	88.6%	3.5%
Property rates, penalties and collection charges	18 936	18 936	3 422	18.1%	4 505	23.8%	2 762	14.6%	1 344	7.1%	12 032	63.5%	3 009	102.5%	(55.3%)
Service charges	9 073	9 073	2 507	27.6%	1 927	21.2%	1 638	18.1%	282	3.1%	6 354	70.0%	2 216	57.8%	(87.3%)
Other revenue	22 512	22 512	1 495	6.6%	8 062	35.8%	20 917	92.9%	5 430	24.1%	35 904	159.5%	1 592	62.7%	241.1%
Government - operating	45 547	45 547	22 082	48.5%	525	1.2%	10 915	24.0%	-	-	33 522	73.6%	-	100.0%	-
Government - capital	17 116	17 116	2 000	11.7%	-	-	-	-	-	-	2 000	11.7%	-	100.0%	-
Interest	2 329	2 329	37	1.6%	239	10.2%	-	-	-	-	276	11.8%	-	65.3%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(97 087)	(97 087)	(29 015)	29.9%	(18 896)	19.5%	(23 329)	24.0%	(19 757)	20.4%	(90 997)	93.7%	(6 541)	78.9%	202.1%
Suppliers and employees	(96 840)	(96 840)	(21 124)	21.8%	(18 896)	19.5%	(23 329)	24.1%	(19 757)	20.4%	(83 106)	85.8%	(6 541)	79.0%	202.1%
Finance charges	(247)	(247)	-	-	-	-	-	-	-	-	-	-	-	42.9%	-
Transfers and grants	-	-	(7 891)	-	-	-	-	-	-	-	(7 891)	-	-	-	-
Net Cash from/(used) Operating Activities	18 426	18 426	2 527	13.7%	(3 638)	(19.7%)	12 904	70.0%	(12 702)	(68.9%)	(909)	(4.9%)	276	442.6%	(4 700.2%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(17 627)	(28 245)	(2 210)	12.5%	-	-	(360)	1.3%	(7 100)	25.1%	(9 670)	34.2%	-	70.6%	(100.0%)
Capital assets	(17 627)	(28 245)	(2 210)	12.5%	-	-	(360)	1.3%	(7 100)	25.1%	(9 670)	34.2%	-	70.6%	(100.0%)
Net Cash from/(used) Investing Activities	(17 627)	(28 245)	(2 210)	12.5%	-	-	(360)	1.3%	(7 100)	25.1%	(9 670)	34.2%	-	70.6%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	8 000	-	-	-	-	-	8 000	-	-	-	-
Short term loans	-	-	-	-	8 000	-	-	-	-	-	8 000	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(418)	(418)	-	-	-	-	-	-	-	-	-	-	-	95.0%	-
Repayment of borrowing	(418)	(418)	-	-	-	-	-	-	-	-	-	-	-	95.0%	-
Net Cash from/(used) Financing Activities	(418)	(418)	-	-	8 000	(1 913.9%)	-	-	-	-	8 000	(1 913.9%)	-	95.0%	-
Net Increase/(Decrease) in cash held	381	(10 236)	317	83.2%	4 362	1 144.1%	12 543	(122.5%)	(19 801)	193.4%	(2 579)	25.2%	276	(4.8%)	(7 271.6%)
Cash/cash equivalents at the year begin:	3 495	550	696	19.9%	1 013	29.0%	5 375	977.3%	17 919	3 257.9%	696	126.6%	420	100.0%	4 166.6%
Cash/cash equivalents at the year end:	3 876	(9 686)	1 013	26.1%	5 375	138.7%	17 919	(185.0%)	(1 883)	19.4%	(1 883)	19.4%	696	(5.3%)	(370.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 052	18.8%	772	13.8%	-	-	3 776	67.4%	5 601	14.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	192	1.8%	526	5.0%	382	3.6%	9 521	89.6%	10 621	26.8%
Auditor-General	27	.8%	28	.9%	28	.8%	3 207	97.5%	3 291	8.3%
Other	1 253	6.2%	2 239	11.1%	1 958	9.7%	14 665	72.9%	20 116	50.8%
Total	2 526	6.4%	3 566	9.0%	2 367	6.0%	31 169	78.7%	39 628	100.0%

Contact Details

Municipal Manager	Mr Mzimasi Mtalo	043 831 5700
Financial Manager	Ms Ms S.Mini	043 831 5700

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMAHLATHI (EC124)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	208 324	200 669	44 609	21.4%	34 153	16.4%	42 624	21.2%	38 441	19.2%	159 827	79.6%	36 324	95.9%	5.8%
Property rates	17 659	17 659	6 315	35.8%	3 963	22.4%	5 029	28.5%	3 965	22.5%	19 272	109.1%	2 099	125.3%	88.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	45 161	45 161	8 096	17.9%	2 772	6.1%	7 859	17.4%	5 990	13.3%	24 717	54.7%	12 163	76.2%	(50.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10 718	10 000	1 496	14.0%	1 050	9.8%	1 939	19.4%	315	3.2%	4 800	48.0%	2 443	106.1%	(87.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	22	-	(100.0%)
Rental of facilities and equipment	5 057	1 057	300	5.9%	14	.3%	8	.7%	3	.2%	325	30.7%	64	43.3%	(96.1%)
Interest earned - external investments	6 800	1 800	370	5.4%	210	3.1%	168	9.3%	217	12.1%	965	53.6%	3 122	91.9%	(93.0%)
Interest earned - outstanding debtors	2 640	2 640	1 734	65.7%	18	.7%	2 202	83.4%	1 685	63.8%	5 639	213.6%	1 269	193.6%	32.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	506	506	10	2.0%	2	.5%	-	-	-	-	12	2.4%	435	222.9%	(100.0%)
Licences and permits	2 613	2 613	275	10.5%	39	1.5%	-	-	-	-	314	12.0%	(554)	(3.2%)	(100.0%)
Agency services	1 668	1 668	44	2.6%	33	2.0%	-	-	-	-	77	4.6%	(3 504)	(160.1%)	(100.0%)
Transfers recognised - operational	102 915	103 271	25 413	24.7%	25 809	25.1%	24 988	24.2%	26 176	25.3%	102 387	99.1%	8 661	101.5%	202.2%
Other own revenue	2 494	4 293	556	22.3%	242	9.7%	432	10.1%	89	2.1%	1 319	30.7%	10 105	98.0%	(99.1%)
Gains on disposal of PPE	10 092	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	237 319	227 514	58 203	24.5%	45 887	19.3%	37 980	16.7%	50 906	22.4%	192 976	84.8%	58 204	101.2%	(12.5%)
Employee related costs	117 083	114 025	31 526	26.9%	34 456	29.4%	27 514	24.1%	27 160	23.8%	120 656	105.8%	28 830	107.8%	(5.8%)
Remuneration of councillors	13 244	12 244	3 032	22.9%	2 983	22.5%	2 690	22.0%	2 828	23.1%	11 534	94.2%	3 068	91.0%	(7.8%)
Debt impairment	2 500	2 500	625	25.0%	625	25.0%	625	25.0%	625	25.0%	2 500	100.0%	1 250	100.0%	(50.0%)
Depreciation and asset impairment	28 000	28 000	7 000	25.0%	7 000	25.0%	7 000	25.0%	7 000	25.0%	28 000	100.0%	6 500	100.0%	7.7%
Finance charges	50	50	34	68.2%	0	.2%	-	-	-	-	34	68.4%	5	81.4%	(100.0%)
Bulk purchases	30 050	30 050	7 403	24.6%	72	.2%	-	-	10 148	33.8%	17 623	58.6%	5 415	85.0%	87.4%
Other Materials	248	224	80	32.2%	-	-	-	-	14	6.1%	94	41.9%	-	-	(100.0%)
Contracted services	20 076	17 876	4 421	22.0%	134	.7%	-	-	896	5.0%	5 450	30.5%	5 998	93.9%	(85.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	26 068	22 546	4 082	15.7%	617	2.4%	151	.7%	2 235	9.9%	7 085	31.4%	7 137	103.7%	(68.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(28 994)	(26 845)	(13 594)		(11 734)		4 644		(12 465)		(33 149)		(21 880)		
Transfers recognised - capital	31 252	22 452	2 284	7.3%	370	1.2%	6 766	30.1%	8 990	40.0%	18 411	82.0%	34 229	107.2%	(73.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 258	(4 393)	(11 310)		(11 364)		11 410		(3 475)		(14 738)		12 349		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 258	(4 393)	(11 310)		(11 364)		11 410		(3 475)		(14 738)		12 349		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 258	(4 393)	(11 310)		(11 364)		11 410		(3 475)		(14 738)		12 349		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 258	(4 393)	(11 310)		(11 364)		11 410		(3 475)		(14 738)		12 349		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	32 572	23 607	2 645	8.1%	739	2.3%	6 766	28.7%	8 990	38.1%	19 140	81.1%	15 627	89.9%	(42.5%)
National Government	31 252	22 452	1 916	6.1%	739	2.4%	6 766	30.1%	8 990	40.0%	18 411	82.0%	15 445	97.5%	(41.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 252	22 452	1 916	6.1%	739	2.4%	6 766	30.1%	8 990	40.0%	18 411	82.0%	15 445	97.5%	(41.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 320	1 155	729	55.2%	-	-	-	-	-	-	729	63.1%	183	10.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	32 572	23 607	2 645	8.1%	739	2.3%	6 766	28.7%	8 990	38.1%	19 140	81.1%	15 627	89.9%	(42.5%)
Governance and Administration	1 200	1 035	729	60.7%	-	-	-	-	-	-	729	70.4%	157	22.6%	(100.0%)
Executive & Council	1 000	685	729	72.9%	-	-	-	-	-	-	729	106.4%	-	11.6%	-
Budget & Treasury Office	200	-	-	-	-	-	-	-	-	-	-	-	74	19.4%	(100.0%)
Corporate Services	-	350	-	-	-	-	-	-	-	-	-	-	83	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 252	17 452	1 914	7.3%	370	1.4%	5 950	34.1%	5 177	29.7%	13 411	76.8%	14 055	96.2%	(63.2%)
Planning and Development	26 252	17 452	1 914	7.3%	370	1.4%	5 950	34.1%	5 177	29.7%	13 411	76.8%	14 029	96.2%	(63.1%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	26	65.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 120	5 120	2	-	369	7.2%	816	15.9%	3 813	74.5%	5 000	97.7%	1 415	74.1%	169.5%
Electricity	5 000	5 000	2	-	369	7.4%	816	16.3%	3 813	76.3%	5 000	100.0%	1 415	74.1%	169.5%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	120	120	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	226 844	210 482	63 492	28.0%	-	-	63 361	30.1%	45 746	21.7%	172 599	82.0%	45 272	100.2%	1.0%
Property rates, penalties and collection charges	17 659	17 659	1 908	10.8%	-	-	13 399	75.9%	3 965	22.5%	19 272	109.1%	10 891	100.0%	(63.6%)
Service charges	55 880	55 161	6 723	12.0%	-	-	16 488	29.9%	6 305	11.4%	29 516	53.5%	16 558	100.9%	(61.9%)
Other revenue	12 339	10 138	1 186	9.6%	-	-	770	7.6%	92	.9%	2 047	20.2%	11 137	97.3%	(99.2%)
Government - operating	102 915	103 271	42 597	41.4%	-	-	33 614	32.5%	26 176	25.3%	102 387	99.1%	7 085	100.0%	269.5%
Government - capital	31 252	22 452	10 771	34.5%	-	-	(1 350)	(6.0%)	8 990	40.0%	18 411	82.0%	(229)	100.0%	(4 025.7%)
Interest	6 800	1 800	308	4.5%	-	-	440	24.4%	217	12.1%	965	53.6%	(170)	118.8%	(227.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(206 570)	(197 014)	(50 578)	24.5%	-	-	(68 617)	34.8%	(43 267)	22.0%	(162 462)	82.5%	(24 099)	100.0%	79.5%
Suppliers and employees	(206 520)	(196 964)	(50 544)	24.5%	-	-	(68 617)	34.8%	(43 267)	22.0%	(162 428)	82.5%	(24 084)	100.0%	79.6%
Finance charges	(50)	(50)	(34)	68.2%	-	-	-	-	-	-	(34)	68.2%	(15)	100.0%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	20 274	13 467	12 915	63.7%	-	-	(5 256)	(39.0%)	2 479	18.4%	10 137	75.3%	21 173	101.5%	(88.3%)
Cash Flow from Investing Activities															
Receipts	10 092	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	10 092	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 572)	(23 607)	(3 013)	9.3%	-	-	(7 137)	30.2%	(8 990)	38.1%	(19 140)	81.1%	(16 613)	101.6%	(45.9%)
Capital assets	(32 572)	(23 607)	(3 013)	9.3%	-	-	(7 137)	30.2%	(8 990)	38.1%	(19 140)	81.1%	(16 613)	101.6%	(45.9%)
Net Cash from/(used) Investing Activities	(22 480)	(13 607)	(3 013)	13.4%	-	-	(7 137)	52.4%	(8 990)	66.1%	(19 140)	140.7%	(16 613)	101.6%	(45.9%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 206)	(140)	9 901	(448.8%)	-	-	(12 393)	8 852.1%	(6 511)	4 650.8%	(9 003)	6 430.7%	4 559	99.6%	(242.8%)
Cash/cash equivalents at the year begin:	72 050	6 922	6 922	9.6%	16 823	23.3%	16 823	243.0%	4 430	64.0%	6 922	100.0%	102 996	146.9%	(95.7%)
Cash/cash equivalents at the year end:	69 844	6 782	16 823	24.1%	16 823	24.1%	4 430	65.3%	(2 081)	(30.7%)	(2 081)	(30.7%)	107 555	145.8%	(101.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 902	17.8%	(4)	-	1 120	10.5%	7 686	71.8%	10 703	14.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 149	3.5%	(28)	(.1%)	1 036	3.2%	30 642	93.4%	32 798	44.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	480	2.7%	(8)	-	463	2.6%	16 696	94.7%	17 631	23.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	.2%	-	-	1	.2%	467	99.6%	469	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	548	4.5%	-	-	509	4.2%	11 189	91.4%	12 246	16.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	.5%	(29)	(6.8%)	8	1.8%	449	104.5%	430	.6%	-	-	-	-
Total By Income Source	4 081	5.5%	(70)	(.1%)	3 136	4.2%	67 129	90.4%	74 277	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 081	5.5%	(70)	(.1%)	3 136	4.2%	67 129	90.4%	74 277	100.0%	-	-	-	-
Total By Customer Group	4 081	5.5%	(70)	(.1%)	3 136	4.2%	67 129	90.4%	74 277	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	15	100.0%	15	.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	4 740	100.0%	4 740	99.7%
Total	-	-	-	-	-	-	4 755	100.0%	4 755	100.0%

Contact Details

Municipal Manager	Ms Balisa King Socikwa	043 683 5065
Financial Manager	Mrs J Ntshinga	043 683 5028

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUSHWA (EC126)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	144 213	142 316	60 243	41.8%	35 261	24.5%	22 197	15.6%	5 069	3.6%	122 770	86.3%	2 758	89.4%	83.7%
Property rates	28 780	25 468	27 105	94.2%	1 641	5.7%	1 223	4.8%	1 271	5.0%	31 240	122.7%	1 071	87.1%	18.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	755	604	201	26.6%	201	26.7%	202	33.4%	202	33.4%	806	133.3%	181	105.8%	11.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	572	652	42	7.3%	37	6.5%	54	8.3%	111	17.0%	243	37.3%	38	81.5%	193.8%
Interest earned - external investments	2 702	2 772	336	12.4%	280	10.4%	-	-	210	7.6%	826	29.8%	288	18.6%	(27.0%)
Interest earned - outstanding debtors	4 343	3 986	514	11.8%	611	14.1%	849	21.3%	496	12.5%	2 471	62.0%	(1 217)	26.9%	(140.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 900	5 400	52	1.3%	61	1.6%	98	1.8%	59	1.1%	271	5.0%	72	12.5%	(17.6%)
Licences and permits	2 249	2 249	388	17.3%	435	19.4%	435	19.3%	498	22.1%	1 757	78.1%	532	96.6%	(6.4%)
Agency services	509	509	99	19.5%	84	16.5%	112	22.1%	96	18.9%	392	77.0%	70	63.6%	37.8%
Transfers recognised - operational	95 935	96 057	31 453	32.8%	31 885	33.2%	18 950	19.7%	2 053	2.1%	84 341	87.8%	1 597	95.7%	28.6%
Other own revenue	4 468	4 620	52	1.2%	25	.6%	274	5.9%	72	1.6%	423	9.2%	127	217.0%	(43.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	162.8%	-
Operating Expenditure	137 881	138 407	25 638	18.6%	37 297	27.1%	28 445	20.6%	39 106	28.3%	130 486	94.3%	31 669	89.6%	23.5%
Employee related costs	66 807	65 119	15 924	23.8%	17 715	26.5%	16 155	24.8%	16 227	24.9%	66 021	101.4%	15 235	98.3%	6.5%
Remuneration of councillors	9 439	8 483	2 192	23.2%	2 147	22.7%	2 307	27.2%	1 962	23.1%	8 608	101.5%	2 014	90.0%	(2.5%)
Debt impairment	2 170	1 670	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 053	10 053	-	-	-	-	11	.1%	9 687	96.4%	9 699	96.5%	1 751	29.3%	453.1%
Finance charges	2 100	-	12	.6%	103	4.9%	16	-	6	-	137	-	1	-	541.0%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 911	2 433	591	30.9%	1 352	70.7%	62	2.6%	253	10.4%	2 258	92.8%	812	132.6%	(68.9%)
Contracted services	23 482	32 056	4 102	17.5%	12 885	54.9%	6 842	21.3%	6 719	21.0%	30 548	95.3%	5 964	101.8%	12.7%
Transfers and grants	25	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	16 893	18 543	2 817	16.7%	3 094	18.3%	3 052	16.5%	4 252	22.9%	13 215	71.3%	5 851	113.9%	(27.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	41	-	(100.0%)
Surplus/(Deficit)	6 333	3 910	34 605		(2 036)		(6 248)		(34 038)		(7 716)		(28 910)		
Transfers recognised - capital	26 348	26 348	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	32 681	30 258	34 605		(2 036)		(6 248)		(34 038)		(7 716)		(28 910)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	32 681	30 258	34 605		(2 036)		(6 248)		(34 038)		(7 716)		(28 910)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32 681	30 258	34 605		(2 036)		(6 248)		(34 038)		(7 716)		(28 910)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	32 681	30 258	34 605		(2 036)		(6 248)		(34 038)		(7 716)		(28 910)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	32 681	30 258	9 156	28.0%	12 185	37.3%	6 771	22.4%	14 055	46.5%	42 166	139.4%	17 124	139.8%	(17.9%)
National Government	26 348	26 348	9 046	34.3%	10 750	40.8%	6 046	22.9%	12 802	48.6%	38 644	146.7%	16 468	139.0%	(22.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 348	26 348	9 046	34.3%	10 750	40.8%	6 046	22.9%	12 802	48.6%	38 644	146.7%	16 468	139.0%	(22.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 333	3 910	110	1.7%	1 435	22.7%	725	18.5%	1 253	32.0%	3 523	90.1%	656	149.8%	90.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	32 681	30 258	9 156	28.0%	12 185	37.3%	6 771	22.4%	14 055	46.5%	42 166	139.4%	17 124	139.8%	(17.9%)
Governance and Administration	4 318	2 235	110	2.5%	1 435	33.2%	725	32.4%	125	5.6%	2 394	107.2%	578	74.6%	(78.4%)
Executive & Council	10	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	4 308	100	-	-	-	-	-	-	-	-	-	-	-	.1%	-
Corporate Services	-	2 125	110	-	1 435	-	725	34.1%	125	5.9%	2 394	112.7%	578	-	(78.4%)
Community and Public Safety	3 400	2 064	453	13.3%	-	-	-	-	4 763	230.8%	5 216	252.8%	4 155	251.9%	14.6%
Community & Social Services	1 500	564	453	30.2%	-	-	-	-	4 763	845.2%	5 216	925.6%	4 047	241.4%	17.7%
Sport And Recreation	1 900	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	107	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 631	20 628	8 592	43.8%	7 787	39.7%	4 200	20.4%	7 644	37.1%	28 224	136.8%	10 704	135.6%	(28.6%)
Planning and Development	15	15	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	19 616	20 613	8 592	43.8%	7 787	39.7%	4 200	20.4%	7 644	37.1%	28 224	136.9%	10 704	181.3%	(28.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 332	5 332	-	-	2 962	55.6%	1 847	34.6%	1 523	28.6%	6 332	118.8%	1 688	104.4%	(9.7%)
Electricity	5 332	5 332	-	-	2 962	55.6%	1 847	34.6%	1 523	28.6%	6 332	118.8%	1 688	104.4%	(9.7%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	201 691	201 691	67 734	33.6%	51 867	25.7%	44 313	22.0%	8 775	4.4%	172 690	85.6%	9 215	114.0%	(4.8%)
Property rates, penalties and collection charges	58 798	58 798	14 346	24.4%	12 558	21.4%	2 621	4.5%	4 130	7.0%	33 654	57.2%	4 588	142.4%	(10.0%)
Service charges	1 511	1 511	241	15.9%	146	9.7%	185	12.3%	192	12.7%	764	50.5%	102	394.8%	87.6%
Other revenue	12 054	12 054	9 692	80.4%	2 764	22.9%	2 745	22.8%	4 042	33.5%	19 243	159.6%	4 079	257.0%	(.9%)
Government - operating	95 935	95 935	34 587	36.1%	26 709	27.8%	19 661	20.5%	44	-	81 001	84.4%	27	99.0%	62.1%
Government - capital	26 348	26 348	8 527	32.4%	9 409	35.7%	18 880	71.7%	-	-	36 816	139.7%	-	134.2%	-
Interest	7 045	7 045	342	4.9%	281	4.0%	222	3.2%	367	5.2%	1 213	17.2%	418	17.3%	(12.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(122 828)	(122 828)	(39 857)	32.4%	(44 932)	36.6%	(25 135)	20.5%	(27 754)	22.6%	(137 677)	112.1%	(29 180)	146.4%	(4.9%)
Suppliers and employees	(120 703)	(103 765)	(39 857)	33.0%	(44 932)	37.2%	(25 135)	24.2%	(27 754)	26.7%	(137 677)	132.7%	(29 180)	146.4%	(4.9%)
Finance charges	(2 100)	-	-	-	-	-	-	-	-	-	-	-	(0)	-	(100.0%)
Transfers and grants	(25)	(19 063)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	78 864	78 864	27 878	35.3%	6 935	8.8%	19 179	24.3%	(18 979)	(24.1%)	35 013	44.4%	(19 965)	55.9%	(4.9%)
Cash Flow from Investing Activities															
Receipts	(31 130)	(31 130)	-	-	-	-	-	-	318	(1.0%)	318	(1.0%)	-	(153.6%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	318	-	318	-	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(31 130)	(31 130)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 681)	(32 681)	(6 237)	19.1%	(9 509)	29.1%	(6 091)	18.6%	(13 706)	41.9%	(35 543)	108.8%	(11 624)	103.9%	17.9%
Capital assets	(32 681)	(32 681)	(6 237)	19.1%	(9 509)	29.1%	(6 091)	18.6%	(13 706)	41.9%	(35 543)	108.8%	(11 624)	103.9%	17.9%
Net Cash from/(used) Investing Activities	(63 811)	(63 811)	(6 237)	9.8%	(9 509)	14.9%	(6 091)	9.5%	(13 388)	21.0%	(35 225)	55.2%	(11 624)	100.2%	15.2%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	15 053	15 053	21 640	143.8%	(2 574)	(17.1%)	13 088	86.9%	(32 367)	(215.0%)	(212)	(1.4%)	(31 590)	1.3%	2.5%
Cash/cash equivalents at the year begin:	1 200	1 200	1 504	125.3%	23 144	1 928.7%	20 570	1 714.2%	33 658	2 804.9%	1 504	125.3%	33 093	-	1.7%
Cash/cash equivalents at the year end:	16 253	16 253	23 144	142.4%	20 570	126.6%	33 658	207.1%	1 291	7.9%	1 291	7.9%	1 504	6.6%	(14.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	546	4.6%	(52)	(.4%)	180	1.5%	11 139	94.3%	11 812	52.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	125	10.2%	3	.2%	44	3.6%	1 048	86.0%	1 219	5.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	61	35.3%	-	-	-	-	112	64.7%	173	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	313	3.3%	-	-	220	2.4%	8 810	94.3%	9 343	41.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 044	4.6%	(49)	(.2%)	444	2.0%	21 108	93.6%	22 547	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	145	2.4%	(41)	(.7%)	86	1.4%	5 888	96.9%	6 078	27.0%	-	-	-	-
Commercial	334	10.0%	1	-	116	3.5%	2 891	86.5%	3 341	14.8%	-	-	-	-
Households	385	4.8%	(9)	(.1%)	191	2.4%	7 439	92.9%	8 006	35.5%	-	-	-	-
Other	181	3.5%	-	-	50	1.0%	4 890	95.5%	5 121	22.7%	-	-	-	-
Total By Customer Group	1 044	4.6%	(49)	(.2%)	444	2.0%	21 108	93.6%	22 547	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 741	99.9%	-	-	-	-	5	.1%	3 746	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 741	99.9%	-	-	-	-	5	.1%	3 746	100.0%

Contact Details

Municipal Manager	Mrs Misiwe Phyllis Mphahlwa	040 673 3095
Financial Manager	Mr V.C Makedama	040 673 3095

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: RAYMOND MHLABA (EC129)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	360 562	365 530	167 870	46.6%	103 883	28.8%	66 333	18.1%	43 536	11.9%	381 623	104.4%	32 939	94.9%	32.2%
Property rates	76 209	76 209	75 311	98.8%	(381)	(.5%)	(832)	(1.1%)	(100)	(.1%)	73 998	97.1%	161	156.7%	(162.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	61 764	52 094	12 228	19.8%	19 914	32.2%	13 270	25.5%	27 376	52.6%	72 788	139.7%	18 962	116.6%	44.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	19 487	20 567	5 169	26.5%	9 905	50.8%	4 511	21.9%	5 066	24.6%	24 651	119.9%	4 808	112.7%	5.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	730	730	114	15.6%	122	16.7%	69	9.5%	79	10.8%	384	52.7%	376	133.3%	(78.9%)
Interest earned - external investments	2 120	2 120	-	-	44	2.1%	440	20.8%	190	9.0%	674	31.8%	149	24.4%	27.4%
Interest earned - outstanding debtors	22 260	22 260	5 472	24.6%	14 272	64.1%	6 450	29.0%	6 485	29.1%	32 679	146.8%	5 454	104.4%	18.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	191	191	2	1.3%	29	15.3%	43	22.7%	9	4.5%	84	43.8%	4	49.8%	93.2%
Licences and permits	4 028	4 028	775	19.2%	1 048	26.0%	900	22.3%	1 482	36.8%	4 205	104.4%	1 024	106.1%	44.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	168 634	166 267	65 080	38.6%	52 064	30.9%	39 048	23.5%	-	-	156 192	93.9%	971	63.7%	(100.0%)
Other own revenue	5 140	21 064	3 720	72.4%	6 865	133.6%	2 433	11.6%	2 949	14.0%	15 967	75.8%	1 030	99.1%	186.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	379 873	405 683	54 512	14.4%	100 420	26.4%	82 791	20.4%	57 064	14.1%	294 788	72.7%	75 385	82.6%	(24.3%)
Employee related costs	149 306	149 306	23 947	16.0%	37 092	24.8%	36 440	24.4%	36 274	24.3%	133 752	89.6%	36 061	98.6%	.6%
Remuneration of councillors	16 448	22 600	2 903	17.7%	4 660	28.3%	4 903	21.7%	4 561	20.2%	17 027	75.3%	2 947	102.2%	54.7%
Debt impairment	22 223	30 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	40 810	38 500	-	-	-	-	-	-	-	-	-	-	-	69.3%	-
Finance charges	2 809	16 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	55 000	55 000	2 642	4.8%	15 177	27.6%	8 544	15.5%	3 501	6.4%	29 865	54.3%	9 188	74.1%	(61.9%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	35 530	795	39	.1%	490	1.4%	25	3.2%	41	5.2%	596	74.9%	99	23.4%	(58.5%)
Transfers and grants	15 500	15 500	1 917	12.4%	5 748	37.1%	3 988	25.7%	3 119	20.1%	14 772	95.3%	2 734	79.2%	14.1%
Other expenditure	42 247	76 982	23 063	54.6%	37 254	88.2%	28 891	37.5%	9 568	12.4%	98 776	128.3%	24 355	89.0%	(60.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 311)	(40 152)	113 358		3 463		(16 458)		(13 528)		86 835		(42 446)		
Transfers recognised - capital	34 637	102 462	-	-	-	-	-	-	-	-	-	-	-	93.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 326	62 310	113 358		3 463		(16 458)		(13 528)		86 835		(42 446)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	15 326	62 310	113 358		3 463		(16 458)		(13 528)		86 835		(42 446)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 326	62 310	113 358		3 463		(16 458)		(13 528)		86 835		(42 446)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 326	62 310	113 358		3 463		(16 458)		(13 528)		86 835		(42 446)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	32 713	105 632	17 102	52.3%	2 654	8.1%	7 137	6.8%	23 379	22.1%	50 271	47.6%	8 421	107.8%	177.6%
National Government	32 713	36 562	16 876	51.6%	2 604	8.0%	3 994	10.9%	9 436	25.8%	32 910	90.0%	8 136	107.7%	16.0%
Provincial Government	-	64 500	-	-	-	-	2 211	3.4%	13 931	21.6%	16 142	25.0%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 713	101 062	16 876	51.6%	2 604	8.0%	6 205	6.1%	23 367	23.1%	49 052	48.5%	8 136	107.7%	187.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	4 570	225	-	50	-	931	20.4%	12	.3%	1 219	26.7%	285	119.1%	(95.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	32 713	105 632	17 102	52.3%	2 654	8.1%	7 137	6.8%	23 379	22.1%	50 271	47.6%	8 421	107.8%	177.6%
Governance and Administration	-	2 130	-	-	-	-	-	-	12	.6%	12	.6%	6	82.5%	85.6%
Executive & Council	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	50	-	-	-	-	-	-	12	24.0%	12	24.0%	6	7.5%	85.6%
Corporate Services	-	2 060	-	-	-	-	-	-	-	-	-	-	-	94.7%	-
Community and Public Safety	-	20	225	-	50	-	29	144.4%	-	-	304	1 522.5%	279	-	(100.0%)
Community & Social Services	-	20	225	-	50	-	29	144.4%	-	-	304	1 522.5%	279	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 713	102 082	16 876	51.6%	2 604	8.0%	7 108	7.0%	23 367	22.9%	49 954	48.9%	8 136	108.1%	187.2%
Planning and Development	-	20	-	-	-	-	12	60.0%	-		12	60.0%	-	-	-
Road Transport	32 713	102 062	16 876	51.6%	2 604	8.0%	7 096	7.0%	23 367	22.9%	49 942	48.9%	8 136	108.1%	187.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	1 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	1 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	311 406	422 792	140 353	45.1%	108 417	34.8%	103 499	24.5%	22 141	5.2%	374 409	88.6%	37 275	120.4%	(40.6%)
Property rates, penalties and collection charges	43 864	57 321	13 879	31.6%	6 255	14.3%	1 781	3.1%	1 249	2.2%	23 164	40.4%	1 473	112.8%	(15.2%)
Service charges	50 563	65 370	8 779	17.4%	11 258	22.3%	10 992	16.8%	7 547	11.5%	38 576	59.0%	11 536	104.4%	(34.6%)
Other revenue	10 089	26 183	26 638	264.0%	36 650	363.3%	31 706	121.1%	13 345	51.0%	108 338	413.8%	24 263	786.8%	(45.0%)
Government - operating	168 634	165 309	69 389	41.1%	54 252	32.2%	42 198	25.5%	-	-	165 839	100.3%	-	87.6%	-
Government - capital	34 637	102 462	21 664	62.5%	-	-	16 822	16.4%	-	-	38 486	37.6%	-	94.2%	-
Interest	3 620	6 147	5	.1%	1	-	1	-	0	-	7	.1%	3	51.5%	(94.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(316 840)	(333 209)	(80 831)	25.5%	(100 420)	31.7%	(91 366)	27.4%	(33 708)	10.1%	(306 325)	91.9%	(76 976)	100.0%	(56.2%)
Suppliers and employees	(298 531)	(305 183)	(78 914)	26.4%	(95 817)	32.1%	(87 378)	28.6%	(31 281)	10.2%	(293 390)	96.1%	(74 286)	101.6%	(57.9%)
Finance charges	(2 809)	(13 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(15 500)	(14 527)	(1 917)	12.4%	(4 603)	29.7%	(3 988)	27.5%	(2 427)	16.7%	(12 936)	89.0%	(2 691)	78.9%	(9.8%)
Net Cash from/(used) Operating Activities	(5 434)	89 582	59 522	(1 095.4%)	7 997	(147.2%)	12 133	13.5%	(11 567)	(12.9%)	68 084	76.0%	(39 701)	(1 100.8%)	(70.9%)
Cash Flow from Investing Activities															
Receipts	(72 000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(72 000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 713)	(105 632)	(17 102)	52.3%	(2 035)	6.2%	(12 281)	11.6%	(22 934)	21.7%	(54 351)	51.5%	(8 421)	110.4%	172.3%
Capital assets	(32 713)	(105 632)	(17 102)	52.3%	(2 035)	6.2%	(12 281)	11.6%	(22 934)	21.7%	(54 351)	51.5%	(8 421)	110.4%	172.3%
Net Cash from/(used) Investing Activities	(104 713)	(105 632)	(17 102)	16.3%	(2 035)	1.9%	(12 281)	11.6%	(22 934)	21.7%	(54 351)	51.5%	(8 421)	110.4%	172.3%
Cash Flow from Financing Activities															
Receipts	-	191	-	-	-	-	-	-	-	-	-	-	-	(41.2%)	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	191	-	-	-	-	-	-	-	-	-	-	-	(41.2%)	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	191	-	-	-	-	-	-	-	-	-	-	-	(41.2%)	-
Net Increase/(Decrease) in cash held	(110 147)	(15 859)	42 420	(38.5%)	5 962	(5.4%)	(148)	.9%	(34 501)	217.5%	13 733	(86.6%)	(48 122)	(21.5%)	(28.3%)
Cash/cash equivalents at the year begin:	2 100	17 241	17 241	821.0%	59 661	2 841.0%	65 623	380.6%	65 474	379.8%	17 241	100.0%	71 661	61.0%	(8.6%)
Cash/cash equivalents at the year end:	(108 047)	1 382	59 661	(55.2%)	65 623	(60.7%)	65 474	4 739.0%	30 974	2 241.9%	30 974	2 241.9%	23 539	(68.6%)	31.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	20 592	37.6%	1 482	2.7%	32 753	59.7%	54 827	14.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	4 474	2.0%	4 341	1.9%	220 049	96.1%	228 864	58.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	1 709	1.7%	1 673	1.7%	97 766	96.7%	101 148	26.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	42	1.2%	41	1.2%	3 428	97.6%	3 510	.9%	-	-	-	-
Total By Income Source	-	-	26 818	6.9%	7 537	1.9%	353 995	91.2%	388 350	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	2 690	2.4%	2 264	2.0%	105 876	95.5%	110 830	28.5%	-	-	-	-
Commercial	-	-	19 633	41.9%	843	1.8%	26 393	56.3%	46 869	12.1%	-	-	-	-
Households	-	-	2 977	1.6%	2 918	1.6%	174 760	96.7%	180 654	46.5%	-	-	-	-
Other	-	-	1 518	3.0%	1 513	3.0%	46 966	93.9%	49 996	12.9%	-	-	-	-
Total By Customer Group	-	-	26 818	6.9%	7 537	1.9%	353 995	91.2%	388 350	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 426	34.4%	104	1.0%	5 141	51.7%	1 280	12.9%	9 951	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 426	34.4%	104	1.0%	5 141	51.7%	1 280	12.9%	9 951	100.0%

Contact Details

Municipal Manager	Mr Lusanda Menze	046 645 7451
Financial Manager	Mrs Busisiwe Lubelwana	046 645 7482

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMATHOLE (DC12)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	1 267 771	1 581 360	8 071	.6%	325 233	25.7%	368 513	23.3%	144 383	9.1%	846 200	53.5%	279 909	80.0%	(48.4%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	248 189	265 086	24	-	26	-	20	-	(8)	-	62	-	-	193.3%	(100.0%)
Service charges - sanitation revenue	126 216	123 642	-	-	-	-	-	-	-	-	-	-	-	44.1%	-
Service charges - refuse revenue	2 493	1 253	-	-	92	3.7%	184	14.7%	184	14.7%	461	36.8%	-	-	(100.0%)
Service charges - other	6 949	3 493	6 254	90.0%	38 769	557.9%	122 792	3 515.1%	92 291	2 642.0%	260 107	7 445.9%	13 631	4 150.3%	577.1%
Rental of facilities and equipment	307	307	-	-	-	-	194	63.1%	74	24.1%	268	87.3%	(90)	9.4%	(181.8%)
Interest earned - external investments	2 904	2 904	923	31.8%	942	32.4%	10 772	371.0%	5 179	178.4%	17 816	613.6%	1 555	24.3%	233.1%
Interest earned - outstanding debtors	2 815	2 815	(0)	-	7 430	263.9%	19 187	681.5%	21 636	768.5%	48 253	1 714.0%	(4)	327.8%	(544 941.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	819 537	830 451	376	-	258 481	31.5%	198 233	23.9%	1 762	.2%	458 853	55.3%	254 558	50.5%	(99.3%)
Other own revenue	58 361	351 409	494	.8%	19 492	33.4%	17 039	4.8%	23 173	6.6%	60 197	17.1%	10 259	16.8%	125.9%
Gains on disposal of PPE	-	-	-	-	-	-	92	-	92	-	184	-	-	-	(100.0%)
Operating Expenditure	1 494 216	868 839	391 399	26.2%	417 185	27.9%	315 179	36.3%	347 838	40.0%	1 471 601	169.4%	517 545	100.5%	(32.8%)
Employee related costs	836 090	759 469	298 500	35.7%	269 529	32.2%	171 540	22.6%	167 208	22.0%	906 777	119.4%	158 787	102.7%	5.3%
Remuneration of councillors	16 034	-	6 064	37.8%	4 936	30.8%	2 670	-	3 887	-	17 556	-	2 465	61.3%	57.7%
Debt impairment	108 195	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	106 864	109 370	8 941	8.4%	32 515	30.4%	5 234	4.8%	-	-	46 689	42.7%	113 344	105.3%	(100.0%)
Finance charges	25 139	-	-	-	-	-	-	-	178	-	178	-	-	4.5%	(100.0%)
Bulk purchases	100 672	-	11 454	11.4%	9 226	9.2%	22 760	-	19 460	-	62 899	-	9 802	37.3%	98.5%
Other Materials	-	-	1 513	-	1 513	-	-	-	-	-	3 025	-	-	-	-
Contracted services	29 561	-	7 864	26.6%	6 091	20.6%	16 325	-	10 946	-	41 226	-	9 784	63.4%	11.9%
Transfers and grants	22 606	-	10 351	45.8%	5 175	22.9%	221	-	5 175	-	20 922	-	-	1 120.9%	(100.0%)
Other expenditure	249 056	-	46 698	18.8%	88 185	35.4%	96 429	-	140 985	-	372 297	-	223 280	131.1%	(36.9%)
Loss on disposal of PPE	-	-	15	-	15	-	-	-	-	-	31	-	83	-	(100.0%)
Surplus/(Deficit)	(226 445)	712 521	(383 328)		(91 952)		53 334		(203 455)		(625 401)		(237 637)		
Transfers recognised - capital	513 005	614 566	7 080	1.4%	39 371	7.7%	118 650	19.3%	186 580	30.4%	351 681	57.2%	307 954	61.0%	(39.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	(22 133)	-	-	-	(22 133)	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	286 560	1 327 087	(376 248)		(52 581)		149 851		(16 875)		(295 853)		70 317		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	286 560	1 327 087	(376 248)		(52 581)		149 851		(16 875)		(295 853)		70 317		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	286 560	1 327 087	(376 248)		(52 581)		149 851		(16 875)		(295 853)		70 317		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	286 560	1 327 087	(376 248)		(52 581)		149 851		(16 875)		(295 853)		70 317		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	612 983	675 433	55 435	9.0%	106 344	17.3%	51 700	7.7%	155 618	23.0%	369 097	54.6%	485 471	122.3%	(67.9%)
National Government	570 930	-	55 435	9.7%	106 344	18.6%	29 567	-	153 060	-	344 406	-	476 223	120.0%	(67.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	570 930	-	55 435	9.7%	106 344	18.6%	29 567	-	153 060	-	344 406	-	476 223	120.0%	(67.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	42 053	675 433	-	-	-	-	22 133	3.3%	2 558	.4%	24 690	3.7%	9 248	151.0%	(72.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	612 983	675 433	55 435	9.0%	106 344	17.3%	51 700	7.7%	155 618	23.0%	369 097	54.6%	485 471	122.3%	(67.9%)
Governance and Administration	612 983	28 199	50 701	8.3%	106 344	17.3%	51 700	183.3%	58 405	207.1%	267 150	947.4%	8 549	26.2%	583.2%
Executive & Council	612 930	-	50 701	8.3%	106 344	17.4%	51 674	-	58 405	-	267 124	-	8 684	26.4%	572.6%
Budget & Treasury Office	53	60	-	-	-	-	-	-	-	-	-	-	-	10.0%	-
Corporate Services	-	28 139	-	-	-	-	26	.1%	-	-	26	.1%	(135)	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	20.0%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	2 804.4%	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	647 234	4 734	-	-	-	-	-	97 213	15.0%	101 947	15.8%	476 922	15 306.6%	(79.6%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	647 114	4 734	-	-	-	-	-	97 213	15.0%	101 947	15.8%	476 922	17 859.0%	(79.6%)
Waste Water Management	-	120	-	-	-	-	-	-	-	-	-	-	-	(34 513.2%)	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 653 043	1 818 115	(362 140)	(21.9%)	884 116	53.5%	704 193	38.7%	50 749	2.8%	1 276 918	70.2%	2 114 207	200.2%	(97.6%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	268 693	301 628	(482 470)	(179.6%)	151 906	56.5%	53 789	17.8%	(6 939)	(2.3%)	(283 713)	(94.1%)	138 579	86.8%	(105.0%)
Other revenue	46 934	69 294	4 816	10.3%	8 434	18.0%	7 253	10.5%	47 800	69.0%	68 302	98.6%	22 339	393.0%	114.0%
Government - operating	819 537	862 913	115 036	14.0%	640 258	78.1%	308 911	35.8%	(23 627)	(2.7%)	1 040 578	120.6%	1 893 487	292.7%	(101.2%)
Government - capital	513 005	578 562	-	-	64 439	12.6%	303 884	52.5%	-	-	368 323	63.7%	40 865	38.4%	(100.0%)
Interest	4 874	5 719	478	9.8%	19 080	391.4%	30 355	530.8%	33 515	586.0%	83 427	1 458.8%	18 937	211.1%	77.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 497 536)	(1 239 553)	(217 527)	14.5%	(243 358)	16.3%	(497 802)	40.2%	(411 314)	33.2%	(1 370 001)	110.5%	(1 194 352)	167.6%	(65.6%)
Suppliers and employees	(1 449 791)	(1 215 584)	(217 510)	15.0%	(243 334)	16.8%	(497 090)	40.9%	(411 051)	33.8%	(1 368 985)	112.6%	(1 193 970)	173.2%	(65.6%)
Finance charges	(25 139)	(443)	(17)	.1%	(24)	.1%	(626)	141.3%	(262)	59.2%	(930)	209.9%	(7)	-	3 430.6%
Transfers and grants	(22 606)	(23 526)	-	-	-	-	(86)	.4%	-	-	(86)	.4%	(374)	2.5%	(100.0%)
Net Cash from/(used) Operating Activities	155 508	578 562	(579 667)	(372.8%)	640 758	412.0%	206 391	35.7%	(360 565)	(62.3%)	(93 083)	(16.1%)	919 855	286.1%	(139.2%)
Cash Flow from Investing Activities															
Receipts	-	-	16	-	(127 320)	-	6	-	1	-	(127 297)	-	(1 978)	(3.2%)	(100.0%)
Proceeds on disposal of PPE	-	-	16	-	-	-	6	-	1	-	23	-	22	.4%	(96.3%)
Decrease in non-current debtors	-	-	-	-	(127 320)	-	-	-	-	-	(127 320)	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	(2 000)	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(555 057)	(578 562)	(7 897)	1.4%	(48 986)	8.8%	(190 912)	33.0%	(148 010)	25.6%	(395 804)	68.4%	(2 108)	.2%	6 920.8%
Capital assets	(555 057)	(578 562)	(7 897)	1.4%	(48 986)	8.8%	(190 912)	33.0%	(148 010)	25.6%	(395 804)	68.4%	(2 108)	.2%	6 920.8%
Net Cash from/(used) Investing Activities	(555 057)	(578 562)	(7 881)	1.4%	(176 306)	31.8%	(190 905)	33.0%	(148 009)	25.6%	(523 101)	90.4%	(4 086)	.6%	3 522.2%
Cash Flow from Financing Activities															
Receipts	-	-	(42)	-	(67)	-	56	-	41	-	(11)	-	1 772	-	(97.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	(465)	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	(42)	-	(67)	-	56	-	41	-	(11)	-	2 237	-	(98.2%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(42)	-	(67)	-	56	-	41	-	(11)	-	1 772	-	(97.7%)
Net Increase/(Decrease) in cash held	(399 550)	0	(587 590)	147.1%	464 386	(116.2%)	15 542	##########	(508 533)	##########	(616 195)	##########	917 541	(3 263.7%)	(155.4%)
Cash/cash equivalents at the year begin:	128 477	180 244	167 557	130.4%	(420 033)	(326.9%)	44 353	24.6%	59 895	33.2%	167 557	93.0%	479 018	72.3%	(87.5%)
Cash/cash equivalents at the year end:	(271 073)	180 244	(420 033)	155.0%	44 353	(16.4%)	59 895	33.2%	(448 638)	(248.9%)	(448 638)	(248.9%)	1 396 559	1 087.0%	(132.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	27 424	4.4%	36 408	5.8%	22 876	3.7%	537 582	86.1%	624 290	49.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 911	3.4%	14 950	4.6%	9 505	3.0%	286 254	89.0%	321 621	25.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 855	1.2%	7 599	2.4%	1 812	.6%	308 617	95.9%	321 882	25.4%	-	-	-	-
Total By Income Source	42 190	3.3%	58 957	4.7%	34 193	2.7%	1 132 454	89.3%	1 267 794	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 271	26.1%	2 600	20.8%	1 392	11.1%	5 262	42.0%	12 526	1.0%	-	-	-	-
Commercial	7 058	3.5%	10 167	5.0%	5 379	2.7%	179 318	88.8%	201 921	15.9%	-	-	-	-
Households	30 296	3.0%	43 983	4.4%	26 306	2.6%	907 339	90.0%	1 007 924	79.5%	-	-	-	-
Other	1 565	3.4%	2 207	4.9%	1 116	2.5%	40 534	89.2%	45 423	3.6%	-	-	-	-
Total By Customer Group	42 190	3.3%	58 957	4.7%	34 193	2.7%	1 132 454	89.3%	1 267 794	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	23	-	1 454	1.2%	8 920	7.1%	114 542	91.7%	124 939	46.6%
PAYE deductions	9 728	80.7%	-	-	-	-	2 323	19.3%	12 051	4.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	49 321	38.4%	24 902	19.4%	2 192	1.7%	52 019	40.5%	128 435	47.9%
Auditor-General	-	-	1 010	39.8%	558	22.0%	973	38.3%	2 541	.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	59 072	22.0%	27 367	10.2%	11 670	4.4%	169 857	63.4%	267 967	100.0%

Contact Details

Municipal Manager	Mr Thandekile Themba	043 783 2257
Financial Manager	Mr Moatlhodi Lucky Mosala	043 701 5203

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INXUBA YETHEMBA (EC131)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	294 555	294 555	94 773	32.2%	53 693	18.2%	38 861	13.2%	45 311	15.4%	232 638	79.0%	24 594	44.3%	84.2%
Property rates	42 526	42 526	42 542	100.0%	-	-	-	-	-	-	42 542	100.0%	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	894	-	894	-	-	-	(100.0%)
Service charges - electricity revenue	124 690	124 690	19 725	15.8%	25 076	20.1%	23 208	18.6%	24 165	19.4%	92 174	73.9%	10 897	61.6%	121.8%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	0	-	0	-	0	-	-	-	0	-	0	-	(100.0%)
Service charges - refuse revenue	23 166	23 166	4 463	19.3%	6 758	29.2%	6 734	29.1%	7 814	33.7%	25 768	111.2%	5 009	91.1%	56.0%
Service charges - other	26 325	26 325	11 166	42.4%	3 663	13.9%	-	-	3 171	12.0%	18 000	68.4%	(501)	-	(732.6%)
Rental of facilities and equipment	2 811	2 811	636	22.6%	1 069	38.0%	659	23.4%	576	20.5%	2 940	104.6%	1 367	246.9%	(57.8%)
Interest earned - external investments	293	293	1 558	531.6%	747	255.0%	1 008	344.0%	63	21.3%	3 376	1 151.9%	-	-	(100.0%)
Interest earned - outstanding debtors	6 107	6 107	394	6.5%	1 527	25.0%	-	-	3 111	50.9%	5 032	82.4%	191	25.6%	1 529.6%
Dividends received	-	-	-	-	-	-	-	-	66	-	66	-	-	-	(100.0%)
Fines	3 500	3 500	72	2.0%	70	2.0%	1 055	30.1%	57	1.6%	1 254	35.8%	323	20.8%	(82.3%)
Licences and permits	5 265	5 265	534	10.1%	312	5.9%	711	13.5%	483	9.2%	2 040	38.8%	1 070	62.1%	(54.8%)
Agency services	-	-	543	-	819	-	-	-	-	-	1 362	-	-	-	-
Transfers recognised - operational	47 534	47 534	12 806	26.9%	13 169	27.7%	4 740	10.0%	2 439	5.1%	33 155	69.7%	5 866	38.6%	(58.4%)
Other own revenue	7 837	7 837	332	4.2%	481	6.1%	746	9.5%	2 472	31.5%	4 032	51.5%	373	5.5%	562.8%
Gains on disposal of PPE	4 500	4 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	286 755	286 755	61 748	21.5%	54 074	18.9%	45 542	15.9%	35 539	12.4%	196 903	68.7%	44 818	55.1%	(20.7%)
Employee related costs	86 885	86 885	20 462	23.6%	20 462	23.6%	22 388	25.8%	23 984	27.6%	87 297	100.5%	32 261	114.2%	(25.7%)
Remuneration of councillors	6 950	6 950	-	-	-	-	-	-	-	-	-	-	-	71.5%	-
Debt impairment	4 200	4 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	60 186	60 186	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	65 000	65 000	16 201	24.9%	12 097	18.6%	8 654	13.3%	685	1.1%	37 636	57.9%	2 632	16.2%	(74.0%)
Other Materials	22 239	22 239	3 568	16.0%	4 549	20.5%	2 198	9.9%	2 728	12.3%	13 044	58.7%	-	-	(100.0%)
Contracted services	8 424	8 424	6 654	79.0%	9 329	110.7%	3 638	43.2%	4 067	48.3%	23 688	281.2%	-	-	(100.0%)
Transfers and grants	9 477	9 477	3 685	38.9%	2 168	22.9%	1 956	20.6%	1 398	14.7%	9 207	97.2%	-	-	(100.0%)
Other expenditure	19 395	19 395	11 178	57.6%	5 469	28.2%	6 708	34.6%	2 676	13.8%	26 032	134.2%	9 925	127.0%	(73.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 800	7 800	33 025		(381)		(6 681)		9 772		35 735		(20 224)		
Transfers recognised - capital	22 862	22 862	-	-	-	-	-	-	-	-	-	-	236	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 662	30 662	33 025		(381)		(6 681)		9 772		35 735		(19 988)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	30 662	30 662	33 025		(381)		(6 681)		9 772		35 735		(19 988)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 662	30 662	33 025		(381)		(6 681)		9 772		35 735		(19 988)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 662	30 662	33 025		(381)		(6 681)		9 772		35 735		(19 988)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	42 664	4 752	7 727	18.1%	6 468	15.2%	2 227	46.9%	10 450	219.9%	26 872	565.5%	2 735	50.1%	282.1%
National Government	36 164	4 752	7 727	21.4%	6 468	17.9%	2 227	46.9%	10 450	219.9%	26 872	565.5%	2 735	67.9%	282.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 164	4 752	7 727	21.4%	6 468	17.9%	2 227	46.9%	10 450	219.9%	26 872	565.5%	2 735	67.9%	282.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	42 664	4 752	7 727	18.1%	6 468	15.2%	2 227	46.9%	10 450	219.9%	26 872	565.5%	2 735	50.1%	282.1%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 237	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	1 539	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	7 879	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	1 818	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 393	4 752	7 727	62.4%	6 468	52.2%	2 227	46.9%	10 450	219.9%	26 872	565.5%	2 735	146.1%	282.1%
Planning and Development	-	4 752	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 393	-	7 727	62.4%	6 468	52.2%	2 227	-	10 450	-	26 872	-	2 735	146.1%	282.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 534	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	12 534	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	258 774	266 668	94 773	36.6%	52 479	20.3%	38 861	14.6%	45 311	17.0%	231 424	86.8%	17 598	40.6%	157.5%
Property rates, penalties and collection charges	34 871	42 542	43 323	124.2%	731	2.1%	643	1.5%	894	2.1%	45 592	107.2%	(28)	15.5%	(3 254.4%)
Service charges	140 820	152 505	34 374	24.4%	32 357	23.0%	29 817	19.6%	35 084	23.0%	131 632	86.3%	16 683	110.2%	110.3%
Other revenue	13 050	15 314	898	6.9%	2 125	16.3%	2 217	14.5%	3 654	23.9%	8 894	58.1%	1 096	6.8%	233.2%
Government - operating	38 460	42 033	14 732	38.3%	15 384	40.0%	3 875	9.2%	2 439	5.8%	36 431	86.7%	(1 696)	1 472.7%	(243.9%)
Government - capital	26 325	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	5 248	14 274	1 445	27.5%	1 882	35.9%	2 308	16.2%	3 239	22.7%	8 875	62.2%	1 542	28.2%	110.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(278 331)	(228 341)	(38 886)	14.0%	(54 074)	19.4%	(45 555)	20.0%	(35 356)	15.5%	(173 872)	76.1%	(30 819)	40.0%	14.7%
Suppliers and employees	(264 654)	(199 298)	(30 775)	11.6%	(51 906)	19.6%	(42 972)	21.6%	(33 958)	17.0%	(159 612)	80.1%	(29 015)	37.5%	17.0%
Finance charges	(4 200)	-	-	-	-	-	-	-	-	-	-	-	(9)	-	(100.0%)
Transfers and grants	(9 477)	(29 043)	(8 111)	85.6%	(2 168)	22.9%	(2 583)	8.9%	(1 398)	4.8%	(14 260)	49.1%	(1 795)	135.7%	(22.1%)
Net Cash from/(used) Operating Activities	(19 557)	38 327	55 886	(285.8%)	(1 595)	8.2%	(6 694)	(17.5%)	9 955	26.0%	57 553	150.2%	(13 221)	42.8%	(175.3%)
Cash Flow from Investing Activities															
Receipts	4 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	4 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(42 664)	(72 380)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(42 664)	(72 380)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(38 164)	(72 380)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(57 721)	(34 053)	55 886	(96.8%)	(1 595)	2.8%	(6 694)	19.7%	9 955	(29.2%)	57 553	(169.0%)	(13 221)	42.8%	(175.3%)
Cash/cash equivalents at the year begin:	2 123	-	-	-	55 886	2 632.1%	54 292	-	47 597	-	-	-	59 016	-	(19.3%)
Cash/cash equivalents at the year end:	(55 597)	(34 053)	55 886	(100.5%)	54 292	(97.7%)	47 597	(139.8%)	57 553	(169.0%)	57 553	(169.0%)	45 794	42.8%	25.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 999	7.9%	9 596	8.4%	2 718	2.4%	92 578	81.3%	113 889	90.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	574	36.5%	550	34.9%	450	28.6%	-	-	1 574	1.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 740	100.0%	-	-	-	-	-	-	1 740	1.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	47	7.2%	52	7.9%	146	22.5%	406	62.4%	650	.5%
Auditor-General	253	6.5%	704	18.0%	389	9.9%	2 560	65.5%	3 906	3.1%
Other	1 052	23.2%	1 365	30.0%	2 127	46.8%	-	-	4 544	3.6%
Total	12 664	10.0%	12 266	9.7%	5 829	4.6%	95 544	75.6%	126 303	100.0%

Contact Details

Municipal Manager	Mr Xolela Mseli	048 801 5005
Financial Manager	Mr L.S Hanana	048 801 5011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INTSIKA YETHU (EC135)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	183 574	183 574	3 029	1.6%	54 334	29.6%	41 504	22.6%	3 310	1.8%	102 178	55.7%	-	57.0%	(100.0%)
Property rates	7 500	7 500	274	3.7%	1 072	14.3%	820	10.9%	958	12.8%	3 125	41.7%	-	67.7%	(100.0%)
Property rates - penalties and collection charges	-	-	0	-	11	-	60	-	39	-	111	-	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	900	900	71	7.9%	214	23.8%	345	38.3%	354	39.3%	984	109.3%	-	(21.5%)	(100.0%)
Service charges - other	-	-	74	-	-	-	-	-	-	-	74	-	-	-	-
Rental of facilities and equipment	1 669	1 669	(3)	(.2%)	231	13.9%	240	14.4%	269	16.1%	737	44.2%	-	23.2%	(100.0%)
Interest earned - external investments	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	5.0%	-
Interest earned - outstanding debtors	-	-	551	-	381	-	1 212	-	1 079	-	3 223	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 005	1 005	7	.7%	29	2.9%	27	2.7%	28	2.8%	92	9.1%	-	7.2%	(100.0%)
Licences and permits	2 063	2 063	187	9.1%	241	11.7%	603	29.2%	361	17.5%	1 392	67.5%	-	24.9%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	203	-	203	-	-	-	(100.0%)
Transfers recognised - operational	154 899	154 899	725	.5%	51 868	33.5%	869	.6%	-	-	53 462	34.5%	-	60.0%	-
Other own revenue	14 538	14 538	458	3.1%	287	2.0%	37 328	256.8%	19	.1%	38 091	262.0%	-	19.2%	(100.0%)
Gains on disposal of PPE	-	-	683	-	-	-	-	-	-	-	683	-	-	-	-
Operating Expenditure	206 301	206 301	8 221	4.0%	12 713	6.2%	12 089	5.9%	27 756	13.5%	60 780	29.5%	-	36.6%	(100.0%)
Employee related costs	116 361	116 361	111	.1%	82	.1%	127	.1%	1 049	.9%	1 370	1.2%	-	41.0%	(100.0%)
Remuneration of councillors	16 738	16 738	-	-	-	-	-	-	1 325	7.9%	1 325	7.9%	-	15.3%	(100.0%)
Debt impairment	641	641	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23 646	23 646	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	13	-	6	-	13	-	59	-	92	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	7 716	7 716	662	8.6%	355	4.6%	287	3.7%	520	6.7%	1 825	23.7%	-	-	(100.0%)
Contracted services	9 340	9 340	4 225	45.2%	5 390	57.7%	3 782	40.5%	8 573	91.8%	21 970	235.2%	-	-	(100.0%)
Transfers and grants	-	-	4	-	2	-	35	-	84	-	125	-	-	-	(100.0%)
Other expenditure	31 859	31 859	3 206	10.1%	6 877	21.6%	7 845	24.6%	16 145	50.7%	34 073	107.0%	-	55.3%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 727)	(22 727)	(5 192)		41 621		29 415		(24 446)		41 398		-		
Transfers recognised - capital	55 962	55 962	-	-	4 134	7.4%	659	1.2%	273	.5%	5 066	9.1%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 235	33 235	(5 192)		45 755		30 074		(24 173)		46 463		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	33 235	33 235	(5 192)		45 755		30 074		(24 173)		46 463		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 235	33 235	(5 192)		45 755		30 074		(24 173)		46 463		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 235	33 235	(5 192)		45 755		30 074		(24 173)		46 463		-		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	58 056	48 733	6 059	10.4%	9 406	16.2%	6 060	12.4%	18 881	38.7%	40 405	82.9%	10 081	68.5%	87.3%
National Government	55 982	48 539	6 059	10.8%	9 406	16.8%	6 060	12.5%	18 881	38.9%	40 405	83.2%	10 081	55.5%	87.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	55 982	48 539	6 059	10.8%	9 406	16.8%	6 060	12.5%	18 881	38.9%	40 405	83.2%	10 081	55.5%	87.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 074	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	194	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58 056	48 733	6 059	10.4%	9 406	16.2%	6 060	12.4%	18 881	38.7%	40 405	82.9%	10 081	68.5%	87.3%
Governance and Administration	2 074	194	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 074	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	194	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 801	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	10 801	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 537	39 274	6 059	17.0%	9 406	26.5%	6 060	15.4%	18 881	48.1%	40 405	102.9%	10 081	79.4%	87.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	35 537	39 274	6 059	17.0%	9 406	26.5%	6 060	15.4%	18 881	48.1%	40 405	102.9%	10 081	79.4%	87.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 643	9 265	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	4 792	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 851	9 265	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	236 085	189 194	91 078	38.6%	79 778	33.8%	52 558	27.8%	5 002	2.6%	228 416	120.7%	4 044	122.3%	23.7%
Property rates, penalties and collection charges	7 500	7 500	1 613	21.5%	2 220	29.6%	488	6.5%	420	5.6%	4 740	63.2%	319	214.0%	31.6%
Service charges	900	900	142	15.8%	175	19.4%	273	30.3%	143	15.9%	733	81.4%	290	168.7%	(50.7%)
Other revenue	15 824	17 419	87 084	550.3%	9 582	60.6%	2 171	12.5%	4 402	25.3%	103 239	592.7%	3 350	170.3%	31.4%
Government - operating	154 899	162 375	2 215	1.4%	51 552	33.3%	38 475	23.7%	-	-	92 242	56.8%	-	106.5%	-
Government - capital	55 962	-	-	-	16 158	28.9%	11 111	-	-	-	27 269	-	-	114.9%	-
Interest	1 000	1 000	24	2.4%	91	9.1%	40	4.0%	38	3.8%	193	19.3%	86	221.1%	(55.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(206 301)	(201 405)	(44 770)	21.7%	(47 017)	22.8%	(43 072)	21.4%	(51 140)	25.4%	(185 999)	92.4%	(57 346)	109.6%	(10.8%)
Suppliers and employees	(206 301)	(201 405)	(44 770)	21.7%	(47 017)	22.8%	(43 072)	21.4%	(51 140)	25.4%	(185 999)	92.4%	(57 346)	113.6%	(10.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	29 784	(12 211)	46 308	155.5%	32 761	110.0%	9 486	(77.7%)	(46 138)	377.8%	42 418	(347.4%)	(53 302)	145.2%	(13.4%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(55 962)	-	(7 408)	13.2%	(15 254)	27.3%	(9 075)	-	(18 414)	-	(50 151)	-	(14 327)	86.4%	28.5%
Capital assets	(55 962)	-	(7 408)	13.2%	(15 254)	27.3%	(9 075)	-	(18 414)	-	(50 151)	-	(14 327)	86.4%	28.5%
Net Cash from/(used) Investing Activities	(55 962)	-	(7 408)	13.2%	(15 254)	27.3%	(9 075)	-	(18 414)	-	(50 151)	-	(14 327)	86.4%	28.5%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(26 178)	(12 211)	38 900	(148.6%)	17 507	(66.9%)	411	(3.4%)	(64 552)	528.6%	(7 733)	63.3%	(67 629)	215.9%	(4.5%)
Cash/cash equivalents at the year begin:	-	-	26 358	-	65 257	-	82 765	-	83 176	-	26 358	-	164 522	100.0%	(49.4%)
Cash/cash equivalents at the year end:	(26 178)	(12 211)	65 257	(249.3%)	82 765	(316.2%)	83 176	(681.2%)	18 624	(152.5%)	18 624	(152.5%)	96 893	200.1%	(80.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 868	100.0%	-	-	-	-	-	-	3 868	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 868	100.0%	-	-	-	-	-	-	3 868	100.0%

Contact Details

Municipal Manager	Mr Siyabulela Koyo	047 874 8700
Financial Manager	Mr Nkosinathi Totongwana	

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: EMALAHLENI (EC) (EC136)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	155 333	167 386	56 375	36.3%	52 270	33.7%	40 813	24.4%	3 394	2.0%	152 852	91.3%	8 844	94.0%	(61.6%)
Property rates	4 615	4 550	69	1.5%	516	11.2%	1 547	34.0%	516	11.3%	2 647	58.2%	858	85.3%	(39.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	10 570	15 946	3 048	28.8%	2 714	25.7%	4 655	29.2%	954	6.0%	11 370	71.3%	1 749	120.8%	(45.4%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 629	6 024	345	7.4%	743	16.1%	1 358	22.5%	452	7.5%	2 898	48.1%	1 139	80.0%	(60.3%)
Service charges - other	-	-	(187)	-	2 288	-	-	-	-	-	2 101	-	-	-	-
Rental of facilities and equipment	973	612	64	6.6%	617	63.4%	271	44.2%	134	21.8%	1 085	177.2%	179	75.9%	(25.1%)
Interest earned - external investments	2 045	1 045	294	14.4%	57	2.8%	114	10.9%	173	16.5%	637	60.9%	345	124.9%	(49.8%)
Interest earned - outstanding debtors	5 386	5 595	1 279	23.8%	825	15.3%	1 424	25.5%	506	9.0%	4 034	72.1%	1 252	108.9%	(59.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	110	49	6	5.2%	-	-	2	4.9%	-	-	8	16.5%	9	75.2%	(100.0%)
Licences and permits	1 309	1 442	266	20.3%	58	4.4%	552	38.2%	163	11.3%	1 039	72.1%	249	53.4%	(34.4%)
Agency services	1 313	1 313	-	-	52	3.9%	257	19.5%	45	3.4%	353	26.9%	48	84.1%	(7.4%)
Transfers recognised - operational	123 829	126 886	50 067	40.4%	41 336	33.4%	29 414	23.2%	-	-	120 817	95.2%	2 283	97.1%	(100.0%)
Other own revenue	554	3 922	1 126	203.4%	3 063	553.5%	1 222	31.1%	452	11.5%	5 863	149.5%	734	45.6%	(38.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	184 028	195 477	32 702	17.8%	35 251	19.2%	36 393	18.6%	4 821	2.5%	109 167	55.8%	45 552	93.4%	(89.4%)
Employee related costs	85 278	88 123	14 368	16.8%	18 291	21.4%	20 668	23.5%	36	-	53 362	60.6%	14 469	88.1%	(99.8%)
Remuneration of councillors	13 703	13 135	2 825	20.6%	2 837	20.7%	3 347	25.5%	-	-	9 009	68.6%	3 071	93.3%	(100.0%)
Debt impairment	6 000	6 000	1 875	31.3%	755	12.6%	-	-	-	-	2 630	43.8%	2 188	235.4%	(100.0%)
Depreciation and asset impairment	23 721	23 721	3 876	16.3%	1 205	5.1%	-	-	-	-	5 081	21.4%	6 906	95.7%	(100.0%)
Finance charges	2 216	265	-	-	-	-	7	2.8%	-	-	7	2.8%	-	-	-
Bulk purchases	15 070	13 070	1 814	12.0%	1 232	8.2%	4 231	32.4%	1 589	12.2%	8 866	67.8%	4 864	107.0%	(67.3%)
Other Materials	2 786	3 676	400	14.4%	516	18.5%	341	9.3%	102	2.8%	1 360	37.0%	194	-	(47.2%)
Contracted services	12 727	20 182	832	6.5%	4 311	33.9%	4 113	20.4%	1 845	9.1%	11 102	55.0%	885	131.2%	108.4%
Transfers and grants	290	145	-	-	30	10.3%	-	-	-	-	30	20.7%	1 868	56.5%	(100.0%)
Other expenditure	22 239	27 161	6 712	30.2%	6 074	27.3%	3 685	13.6%	1 248	4.6%	17 719	65.2%	11 106	90.6%	(88.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(28 695)	(28 092)	23 673		17 018		4 420		(1 426)		43 686		(36 708)		
Transfers recognised - capital	44 279	42 807	1 405	3.2%	21 559	48.7%	4 009	9.4%	-	-	26 974	63.0%	7 772	71.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 584	14 715	25 079		38 578		8 429		(1 426)		70 659		(28 936)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	15 584	14 715	25 079		38 578		8 429		(1 426)		70 659		(28 936)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 584	14 715	25 079		38 578		8 429		(1 426)		70 659		(28 936)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 584	14 715	25 079		38 578		8 429		(1 426)		70 659		(28 936)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	60 554	47 102	1 868	3.1%	16 464	27.2%	5 629	12.0%	3 000	6.4%	26 961	57.2%	13 614	86.1%	(78.0%)
National Government	44 829	42 257	694	1.5%	14 911	33.3%	4 009	9.5%	3 000	7.1%	22 614	53.5%	6 750	73.8%	(55.6%)
Provincial Government	-	550	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	192	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 829	42 807	694	1.5%	14 911	33.3%	4 009	9.4%	3 000	7.0%	22 614	52.8%	6 942	72.1%	(56.8%)
Borrowing	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	725	4 295	1 175	162.0%	1 553	214.2%	1 620	37.7%	-	-	4 347	101.2%	1 527	83.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	5 145	-	(100.0%)
Capital Expenditure Standard Classification	60 554	47 102	1 868	3.1%	16 464	27.2%	5 629	12.0%	3 000	6.4%	26 961	57.2%	13 614	86.1%	(78.0%)
Governance and Administration	15 000	3 870	1 175	7.8%	1 057	7.0%	478	12.4%	-	-	2 710	70.0%	1 209	68.7%	(100.0%)
Executive & Council	-	3 000	1 175	-	1 057	-	478	15.9%	-	-	2 710	90.3%	1 209	70.3%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	15 000	870	-	-	-	-	-	-	-	-	-	-	-	67.4%	-
Community and Public Safety	38 149	21 899	271	.7%	10 747	28.2%	3 810	17.4%	1 675	7.6%	16 503	75.4%	5 589	135.6%	(70.0%)
Community & Social Services	19 170	6 832	-	-	5 744	30.0%	3 810	55.8%	1 152	16.9%	10 706	156.7%	312	674.7%	269.2%
Sport And Recreation	18 979	15 067	271	1.4%	4 751	25.0%	-	-	523	3.5%	5 545	36.8%	132	-	297.8%
Public Safety	-	-	-	-	252	-	-	-	-	-	252	-	5 145	114.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 055	20 358	423	7.0%	4 660	77.0%	1 173	5.8%	1 325	6.5%	7 581	37.2%	6 587	76.5%	(79.9%)
Planning and Development	800	-	185	23.1%	626	78.2%	-	-	-	-	811	-	380	47.6%	(100.0%)
Road Transport	5 255	20 358	238	4.5%	4 035	76.8%	1 173	5.8%	1 325	6.5%	6 770	33.3%	6 207	78.2%	(78.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 350	975	-	-	-	-	167	17.2%	-	-	167	17.2%	186	110.7%	(100.0%)
Electricity	-	425	-	-	-	-	167	39.4%	-	-	167	39.4%	186	110.1%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 350	550	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	43	1.0%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	188 413	209 643	71 892	38.2%	76 608	40.7%	44 822	21.4%	3 394	1.6%	196 717	93.8%	15 935	105.0%	(78.7%)
Property rates, penalties and collection charges	1 615	4 550	1	-	2 804	173.6%	1 547	34.0%	516	11.3%	4 867	107.0%	858	185.1%	(39.9%)
Service charges	11 133	21 970	6 653	59.8%	4 663	41.9%	6 012	27.4%	1 407	6.4%	18 735	85.3%	2 762	99.7%	(49.1%)
Other revenue	3 626	7 339	904	24.9%	3 592	99.1%	2 302	31.4%	793	10.8%	7 592	103.4%	617	93.4%	28.6%
Government - operating	123 829	126 886	48 450	39.1%	41 195	33.3%	29 414	23.2%	-	-	119 058	93.8%	2 343	101.3%	(100.0%)
Government - capital	44 279	42 257	14 632	33.0%	23 056	52.1%	4 009	9.5%	-	-	41 698	98.7%	7 758	109.3%	(100.0%)
Interest	3 930	6 641	1 253	31.9%	1 298	33.0%	1 538	23.2%	679	10.2%	4 767	71.8%	1 597	114.2%	(57.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(154 307)	(184 033)	(28 949)	18.8%	(41 559)	26.9%	(37 877)	20.6%	(4 821)	2.6%	(113 205)	61.5%	(37 890)	94.5%	(87.3%)
Suppliers and employees	(151 801)	(168 886)	(28 904)	19.0%	(41 493)	27.3%	(37 869)	22.4%	(4 818)	2.9%	(113 084)	67.0%	(35 830)	98.0%	(86.6%)
Finance charges	(2 216)	(6 000)	(1)	.1%	(1)	-	(8)	.1%	(2)	-	(12)	.2%	406	(1.6%)	(100.6%)
Transfers and grants	(290)	(9 147)	(43)	14.7%	(66)	22.6%	-	-	-	-	(108)	1.2%	(2 466)	527.6%	(100.0%)
Net Cash from/(used) Operating Activities	34 106	25 610	42 944	125.9%	35 048	102.8%	6 946	27.1%	(1 426)	(5.6%)	83 512	326.1%	(21 955)	144.3%	(93.5%)
Cash Flow from Investing Activities															
Receipts	6 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	6 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(60 554)	(47 102)	(1 868)	3.1%	(16 464)	27.2%	(4 758)	10.1%	-	-	(23 090)	49.0%	(13 614)	84.8%	(100.0%)
Capital assets	(60 554)	(47 102)	(1 868)	3.1%	(16 464)	27.2%	(4 758)	10.1%	-	-	(23 090)	49.0%	(13 614)	84.8%	(100.0%)
Net Cash from/(used) Investing Activities	(54 054)	(47 102)	(1 868)	3.5%	(16 464)	30.5%	(4 758)	10.1%	-	-	(23 090)	49.0%	(13 614)	85.0%	(100.0%)
Cash Flow from Financing Activities															
Receipts	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(941)	-	-	-	-	-	-	-	-	-	-	-	(62)	76.0%	(100.0%)
Repayment of borrowing	(941)	-	-	-	-	-	-	-	-	-	-	-	(62)	76.0%	(100.0%)
Net Cash from/(used) Financing Activities	14 059	-	-	-	-	-	-	-	-	-	-	-	(62)	75.9%	(100.0%)
Net Increase/(Decrease) in cash held	(5 889)	(21 492)	41 076	(697.5%)	18 584	(315.6%)	2 188	(10.2%)	(1 426)	6.6%	60 422	(281.1%)	(35 631)	12 501.4%	(96.0%)
Cash/cash equivalents at the year begin:	16 270	5 866	38 815	238.6%	79 891	491.0%	98 475	1 678.6%	100 663	1 715.9%	38 815	661.7%	71 783	100.0%	40.2%
Cash/cash equivalents at the year end:	10 381	(15 626)	79 891	769.6%	98 475	948.6%	100 663	(644.2%)	99 237	(635.1%)	99 237	(635.1%)	36 152	271.5%	174.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Dr S W Vatala	047 878 0020
Financial Manager	Mr G P de Jager	047 878 2011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ENGCOBO (EC137)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	183 899	265 876	69 749	37.9%	53 827	29.3%	39 400	14.8%	8 842	3.3%	171 818	64.6%	9 569	82.5%	(7.6%)
Property rates	4 279	4 178	4 298	100.4%	-	-	-	-	514	12.3%	4 812	115.2%	3 989	105.7%	(87.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 085	1 125	271	25.0%	271	25.0%	271	24.1%	90	8.0%	903	80.3%	255	95.6%	(64.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	244	244	8	3.3%	23	9.4%	25	10.4%	47	19.3%	103	42.4%	38	41.4%	24.5%
Interest earned - external investments	7 500	7 500	1 077	14.4%	1 246	16.6%	964	12.9%	219	2.9%	3 506	46.8%	832	66.2%	(73.7%)
Interest earned - outstanding debtors	500	500	44	8.9%	168	33.5%	163	32.5%	51	10.3%	426	85.3%	139	96.4%	(63.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	500	100	23	4.6%	17	3.3%	51	51.5%	16	15.7%	107	106.9%	177	23.7%	(91.1%)
Licences and permits	1 800	1 500	298	16.6%	255	14.1%	358	23.8%	256	17.0%	1 166	77.7%	320	30.1%	(20.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	140 411	167 626	56 721	40.4%	46 999	33.5%	34 033	20.3%	-	-	137 753	82.2%	-	75.5%	-
Other own revenue	27 580	83 104	7 008	25.4%	4 849	17.6%	3 534	4.3%	7 649	9.2%	23 041	27.7%	3 820	358.7%	100.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	201 374	228 198	38 455	19.1%	39 422	19.6%	39 862	17.5%	36 042	15.8%	153 781	67.4%	36 503	70.4%	(1.3%)
Employee related costs	78 243	73 403	17 684	22.6%	18 923	24.2%	19 206	26.2%	14 970	20.4%	70 784	96.4%	16 663	87.6%	(10.2%)
Remuneration of councillors	15 621	15 621	3 699	23.7%	3 723	23.8%	4 057	26.0%	2 510	16.1%	13 989	89.6%	3 777	107.4%	(33.5%)
Debt impairment	2 000	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	45 760	45 760	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	5 270	-	619	11.7%	497	9.4%	823	-	1 471	-	3 410	-	714	36.9%	106.0%
Contracted services	-	12 276	-	-	-	-	10 856	88.4%	4 326	35.2%	15 183	123.7%	-	-	(100.0%)
Transfers and grants	3 500	3 800	695	19.9%	1 175	33.6%	1 260	33.2%	1 361	35.8%	4 490	118.2%	-	-	(100.0%)
Other expenditure	50 780	74 838	15 758	31.0%	15 105	29.7%	3 659	4.9%	11 403	15.2%	45 925	61.4%	15 349	94.8%	(25.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 475)	37 678	31 295		14 405		(462)		(27 200)		18 037		(26 934)		
Transfers recognised - capital	41 794	-	17 904	42.8%	-	-	648	-	-	-	18 552	-	-	55.1%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 319	37 678	49 199		14 405		186		(27 200)		36 589		(26 934)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	24 319	37 678	49 199		14 405		186		(27 200)		36 589		(26 934)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 319	37 678	49 199		14 405		186		(27 200)		36 589		(26 934)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 319	37 678	49 199		14 405		186		(27 200)		36 589		(26 934)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	72 079	85 938	2 488	3.5%	14 177	19.7%	20 375	23.7%	12 637	14.7%	49 676	57.8%	26 541	62.6%	(52.4%)
National Government	37 794	31 202	666	1.8%	12 122	32.1%	14 487	46.4%	9 259	29.7%	36 535	117.1%	22 694	83.5%	(59.2%)
Provincial Government	-	-	-	-	-	-	-	-	199	-	199	-	-	-	(100.0%)
District Municipality	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 794	31 202	666	1.6%	12 122	29.0%	14 487	46.4%	9 458	30.3%	36 734	117.7%	22 694	83.5%	(58.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 285	54 736	1 821	6.0%	2 055	6.8%	5 887	10.8%	3 179	5.8%	12 942	23.6%	3 847	28.8%	(17.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	72 079	85 938	2 488	3.5%	14 177	19.7%	20 375	23.7%	12 637	14.7%	49 676	57.8%	26 541	62.6%	(52.4%)
Governance and Administration	2 590	2 855	449	17.4%	49	1.9%	1 986	69.6%	301	10.5%	2 786	97.6%	982	85.7%	(69.4%)
Executive & Council	200	365	-	-	-	-	-	-	1	.3%	1	.3%	24	7.7%	(95.6%)
Budget & Treasury Office	2 390	2 490	9	.4%	3	.1%	1 986	79.8%	72	2.9%	2 070	83.2%	92	37.6%	(22.2%)
Corporate Services	-	-	440	-	46	-	-	-	228	-	714	-	865	106.9%	(73.7%)
Community and Public Safety	590	1 983	1 242	210.5%	1 699	288.0%	1 455	73.4%	257	13.0%	4 654	234.7%	462	23.6%	(44.3%)
Community & Social Services	590	1 983	1 242	210.5%	1 699	288.0%	1 455	73.4%	257	13.0%	4 654	234.7%	462	23.6%	(44.3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	52 699	57 077	796	1.5%	12 429	23.6%	16 933	29.7%	12 066	21.1%	42 224	74.0%	21 589	60.6%	(44.1%)
Planning and Development	5 875	5 875	125	2.1%	307	5.2%	-	-	67	1.1%	498	8.5%	2 098	52.4%	(96.8%)
Road Transport	46 824	51 202	671	1.4%	12 122	25.9%	16 933	33.1%	12 000	23.4%	41 726	81.5%	19 491	61.7%	(38.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16 200	24 023	-	-	-	-	-	-	13	.1%	13	.1%	3 508	97.8%	(99.6%)
Electricity	15 000	18 918	-	-	-	-	-	-	-	-	-	-	3 508	97.8%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	13	-	13	-	-	-	(100.0%)
Waste Management	1 200	5 105	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	220 944	209 590	102 203	46.3%	54 824	24.8%	56 047	26.7%	7 689	3.7%	220 763	105.3%	6 505	97.4%	18.2%
Property rates, penalties and collection charges	2 855	2 855	1 085	38.0%	1 269	44.4%	351	12.3%	600	21.0%	3 305	115.7%	358	120.4%	67.5%
Service charges	965	580	161	16.6%	167	17.3%	192	33.0%	240	41.4%	759	130.8%	188	83.5%	27.9%
Other revenue	28 026	20 052	23 555	84.0%	5 143	18.4%	3 969	19.8%	6 630	33.1%	39 297	196.0%	5 128	48.8%	29.3%
Government - operating	140 411	140 641	58 421	41.6%	46 999	33.5%	34 681	24.7%	-	-	140 101	99.6%	-	100.1%	-
Government - capital	41 794	41 794	17 904	42.8%	-	-	15 890	38.0%	-	-	33 794	80.9%	-	147.5%	-
Interest	6 892	3 666	1 077	15.6%	1 246	18.1%	964	26.3%	219	6.0%	3 506	95.6%	832	158.6%	(73.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(150 614)	(157 622)	(38 668)	25.7%	(39 365)	26.1%	(39 353)	25.0%	(44 005)	27.9%	(161 392)	102.4%	(36 523)	89.9%	20.5%
Suppliers and employees	(146 914)	(153 349)	(37 683)	25.6%	(38 191)	26.0%	(38 093)	24.8%	(41 306)	26.9%	(155 273)	101.3%	(35 509)	91.0%	16.3%
Finance charges	(200)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 500)	(4 273)	(985)	28.1%	(1 175)	33.6%	(1 260)	29.5%	(2 699)	63.2%	(6 119)	143.2%	(1 013)	33.8%	166.4%
Net Cash from/(used) Operating Activities	70 330	51 967	63 535	90.3%	15 458	22.0%	16 694	32.1%	(36 316)	(69.9%)	59 371	114.2%	(30 017)	114.6%	21.0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(70 079)	(88 341)	(4 095)	5.8%	(15 432)	22.0%	(20 375)	23.1%	(13 942)	15.8%	(53 844)	61.0%	(28 062)	72.7%	(50.3%)
Capital assets	(70 079)	(88 341)	(4 095)	5.8%	(15 432)	22.0%	(20 375)	23.1%	(13 942)	15.8%	(53 844)	61.0%	(28 062)	72.7%	(50.3%)
Net Cash from/(used) Investing Activities	(70 079)	(88 341)	(4 095)	5.8%	(15 432)	22.0%	(20 375)	23.1%	(13 942)	15.8%	(53 844)	61.0%	(28 062)	72.7%	(50.3%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	251	(36 373)	59 440	23 724.6%	27	10.6%	(3 681)	10.1%	(50 259)	138.2%	5 527	(15.2%)	(58 079)	(23.4%)	(13.5%)
Cash/cash equivalents at the year begin:	133 029	-	68 266	51.3%	127 706	96.0%	127 733	-	124 052	-	68 266	-	133 044	60.3%	(6.8%)
Cash/cash equivalents at the year end:	133 279	(36 373)	127 706	95.8%	127 733	95.8%	124 052	(341.1%)	73 793	(202.9%)	73 793	(202.9%)	74 965	88.7%	(1.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	108	1.2%	51	.6%	51	.6%	8 592	97.6%	8 803	54.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	244	3.3%	99	1.4%	93	1.3%	6 885	94.0%	7 321	45.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	25	100.0%	25	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	353	2.2%	151	.9%	143	.9%	15 502	96.0%	16 149	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	27	2.9%	10	1.1%	9	1.0%	898	95.1%	945	5.9%	-	-	-	-
Commercial	138	3.0%	53	1.2%	50	1.1%	4 309	94.7%	4 550	28.2%	-	-	-	-
Households	187	1.8%	88	.8%	84	.8%	10 294	96.6%	10 654	66.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	353	2.2%	151	.9%	143	.9%	15 502	96.0%	16 149	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 503	49.9%	3 511	50.0%	-	-	8	.1%	7 022	87.8%
Auditor-General	417	42.9%	486	50.0%	69	7.1%	-	-	972	12.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	3 920	49.0%	3 997	50.0%	69	.9%	8	.1%	7 994	100.0%

Contact Details

Municipal Manager	Silamko Mahlasela	047 548 5601
Financial Manager	M Matomane	047 548 5604

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SAKHISIZWE (EC138)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	92 321	92 321	32 927	35.7%	25 476	27.6%	15 512	16.8%	2 133	2.3%	76 048	82.4%	5 616	97.7%	(62.0%)
Property rates	5 779	5 779	110	1.9%	51	.9%	10 817	187.2%	1	-	10 979	190.0%	646	318.0%	(99.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	2	-	(100.0%)
Service charges - electricity revenue	4 683	4 683	2 835	60.5%	1 948	41.6%	1 620	34.6%	1 006	21.5%	7 408	158.2%	1 864	45.0%	(46.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 010	1 010	1 040	103.0%	1 020	101.0%	1 171	116.0%	353	35.0%	3 584	354.9%	970	80.0%	(63.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	7	-	16	-	45	-	72	-	140	-	9	10.0%	679.5%
Interest earned - external investments	600	600	27	4.5%	29	4.9%	36	6.1%	4	.7%	96	16.1%	342	76.1%	(98.8%)
Interest earned - outstanding debtors	5 190	5 190	1 202	23.2%	1 404	27.0%	1 303	25.1%	527	10.2%	4 436	85.5%	1 166	96.0%	(54.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	5	-	17	-	57	-	6	-	85	-	22	229.5%	(73.6%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	31.8%	-
Transfers recognised - operational	65 789	65 789	27 415	41.7%	19 963	30.3%	-	-	-	-	47 378	72.0%	2	89.2%	(100.0%)
Other own revenue	9 271	9 271	286	3.1%	1 029	11.1%	462	5.0%	164	1.8%	1 941	20.9%	592	236.0%	(72.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	108 701	108 701	15 030	13.8%	21 942	20.2%	35 044	32.2%	5 967	5.5%	77 984	71.7%	23 492	85.7%	(74.6%)
Employee related costs	47 901	47 901	8 503	17.8%	8 609	18.0%	7 987	16.7%	2 699	5.6%	27 798	58.0%	8 777	93.4%	(69.3%)
Remuneration of councillors	8 722	8 722	1 608	18.4%	1 419	16.3%	1 330	15.3%	484	5.5%	4 841	55.5%	1 436	79.4%	(66.3%)
Debt impairment	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	454	454	67	14.7%	76	16.7%	45	10.0%	9	2.0%	197	43.4%	82	94.1%	(89.0%)
Bulk purchases	11 931	11 931	1 358	11.4%	5 194	43.5%	2 324	19.5%	841	7.0%	9 717	81.4%	762	95.6%	10.3%
Other Materials	250	250	3	1.1%	102	40.9%	116	46.3%	5	1.9%	226	90.2%	705	361.2%	(99.3%)
Contracted services	7 166	7 166	445	6.2%	650	9.1%	331	4.6%	231	3.2%	1 656	23.1%	454	65.1%	(49.2%)
Transfers and grants	-	-	133	-	443	-	17 406	-	49	-	18 031	-	1 231	-	(96.0%)
Other expenditure	20 277	20 277	2 900	14.3%	5 449	26.9%	5 505	27.1%	1 651	8.1%	15 504	76.5%	10 045	142.1%	(83.6%)
Loss on disposal of PPE	-	-	13	-	-	-	-	-	-	-	13	-	-	-	-
Surplus/(Deficit)	(16 381)	(16 381)	17 897		3 534		(19 532)		(3 834)		(1 936)		(17 876)		
Transfers recognised - capital	17 912	17 912	489	2.7%	-	-	-	-	-	-	489	2.7%	-	12.6%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 531	1 531	18 386		3 534		(19 532)		(3 834)		(1 447)		(17 876)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 531	1 531	18 386		3 534		(19 532)		(3 834)		(1 447)		(17 876)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 531	1 531	18 386		3 534		(19 532)		(3 834)		(1 447)		(17 876)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 531	1 531	18 386		3 534		(19 532)		(3 834)		(1 447)		(17 876)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	19 212	19 212	12 524	65.2%	5 496	28.6%	147	.8%	2 383	12.4%	20 550	107.0%	4 262	81.9%	(44.1%)
National Government	17 912	17 912	12 524	69.9%	5 472	30.6%	147	.8%	2 383	13.3%	20 527	114.6%	4 220	84.2%	(43.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 912	17 912	12 524	69.9%	5 472	30.6%	147	.8%	2 383	13.3%	20 527	114.6%	4 220	84.2%	(43.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 300	1 300	-	-	23	1.8%	-	-	-	-	23	1.8%	43	29.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	19 212	19 212	12 524	65.2%	5 496	28.6%	147	.8%	2 383	12.4%	20 550	107.0%	4 262	81.9%	(44.1%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	40	112.2%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	14	38.0%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	26	91.3%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Community and Public Safety	6 800	6 800	6 375	93.7%	1 296	19.1%	-	-	-	-	7 671	112.8%	1 793	77.6%	(100.0%)
Community & Social Services	250	250	-	-	62	24.7%	-	-	-	-	62	24.7%	-	-	-
Sport And Recreation	6 300	6 300	6 375	101.2%	1 234	19.6%	-	-	-	-	7 609	120.8%	1 793	14.3%	(100.0%)
Public Safety	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 112	12 112	6 149	50.8%	4 200	34.7%	147	1.2%	2 383	19.7%	12 880	106.3%	2 429	87.4%	(1.9%)
Planning and Development	-	-	-	-	23	-	-	-	-	-	23	-	2	-	(100.0%)
Road Transport	12 112	12 112	6 149	50.8%	4 177	34.5%	147	1.2%	2 383	19.7%	12 856	106.1%	2 427	87.4%	(1.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	300	300	-	-	-	-	-	-	-	-	-	-	-	66.4%	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	99.5%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	116 903	116 903	42 369	36.2%	56 345	48.2%	35 602	30.5%	20 412	17.5%	154 728	132.4%	34 138	97.3%	(40.2%)
Property rates, penalties and collection charges	5 779	5 779	93	1.6%	14 618	253.0%	10 398	179.9%	7	.1%	25 117	434.7%	646	228.1%	(98.9%)
Service charges	12 782	12 782	3 875	30.3%	2 968	23.2%	2 437	19.1%	3 772	29.5%	13 052	102.1%	2 834	66.4%	33.1%
Other revenue	9 271	9 271	9 268	100.0%	15 786	170.3%	3 852	41.5%	12 650	136.4%	41 556	448.2%	29 145	838.1%	(56.6%)
Government - operating	65 369	65 369	27 415	41.9%	19 963	30.5%	15 850	24.2%	2 003	3.1%	65 231	99.8%	2	96.6%	106 743.7%
Government - capital	17 912	17 912	489	2.7%	1 581	8.8%	1 462	8.2%	-	-	3 532	19.7%	-	6.6%	-
Interest	5 790	5 790	1 229	21.2%	1 431	24.7%	1 602	27.7%	1 979	34.2%	6 241	107.8%	1 510	189.5%	31.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(103 352)	(103 352)	(29 860)	28.9%	(45 789)	44.3%	(29 246)	28.3%	(23 952)	23.2%	(128 847)	124.7%	(40 664)	95.5%	(41.1%)
Suppliers and employees	(94 185)	(94 185)	(29 678)	31.5%	(45 268)	48.1%	(27 612)	29.3%	(23 609)	25.1%	(126 167)	134.0%	(40 616)	95.3%	(41.9%)
Finance charges	(2 000)	(2 000)	(67)	3.3%	(78)	3.9%	(45)	2.3%	(68)	3.4%	(258)	12.9%	(48)	86.0%	43.7%
Transfers and grants	(7 166)	(7 166)	(115)	1.6%	(443)	6.2%	(1 588)	22.2%	(274)	3.8%	(2 421)	33.8%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	13 551	13 551	12 509	92.3%	10 556	77.9%	6 356	46.9%	(3 540)	(26.1%)	25 882	191.0%	(6 526)	105.1%	(45.8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(28 312)	(28 312)	(12 524)	44.2%	(5 496)	19.4%	(59)	.2%	(6 523)	23.0%	(24 602)	86.9%	(3 785)	109.6%	72.3%
Capital assets	(28 312)	(28 312)	(12 524)	44.2%	(5 496)	19.4%	(59)	.2%	(6 523)	23.0%	(24 602)	86.9%	(3 785)	109.6%	72.3%
Net Cash from/(used) Investing Activities	(28 312)	(28 312)	(12 524)	44.2%	(5 496)	19.4%	(59)	.2%	(6 523)	23.0%	(24 602)	86.9%	(3 785)	109.6%	72.3%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	(2)	(144.0%)	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	(2)	(144.0%)	(100.0%)
Payments	(2 000)	(2 000)	(472)	23.6%	(472)	23.6%	(382)	19.1%	(382)	19.1%	(1 709)	85.5%	(472)	(796.9%)	(19.1%)
Repayment of borrowing	(2 000)	(2 000)	(472)	23.6%	(472)	23.6%	(382)	19.1%	(382)	19.1%	(1 709)	85.5%	(472)	(796.9%)	(19.1%)
Net Cash from/(used) Financing Activities	(2 000)	(2 000)	(472)	23.6%	(472)	23.6%	(382)	19.1%	(382)	19.1%	(1 709)	85.5%	(474)	(764.5%)	(19.4%)
Net Increase/(Decrease) in cash held	(16 761)	(16 761)	(487)	2.9%	4 588	(27.4%)	5 914	(35.3%)	(10 445)	62.3%	(430)	2.6%	(10 785)	(16.4%)	(3.2%)
Cash/cash equivalents at the year begin:	6 177	6 177	670	10.9%	183	3.0%	4 771	77.2%	10 686	173.0%	670	10.9%	11 157	-	(4.2%)
Cash/cash equivalents at the year end:	(10 584)	(10 584)	183	(1.7%)	4 771	(45.1%)	10 686	(101.0%)	241	(2.3%)	241	(2.3%)	372	(33.0%)	(35.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Dumile Moses Mvulane	047 877 5308
Financial Manager	Ms Thobeka Nkula	045 931 1011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ENOCH MGIJIMA (EC139)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	663 964	617 477	604 782	91.1%	41 688	6.3%	252 990	41.0%	2 681	.4%	902 141	146.1%	195 464	358.4%	(98.6%)
Property rates	105 875	96 540	95 735	90.4%	(88)	(.1%)	(1 158)	(1.2%)	(67)	(.1%)	94 422	97.8%	(73)	93.2%	(7.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	241 834	238 319	428 288	177.1%	30 543	12.6%	70 514	29.6%	(5 210)	(2.2%)	524 135	219.9%	110 627	898.9%	(104.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	44 639	37 066	4 467	10.0%	4 475	10.0%	22 285	60.1%	12	-	31 240	84.3%	(4 255)	57.4%	(100.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 749	2 465	246	8.9%	337	12.3%	1 125	45.6%	4	.2%	1 711	69.4%	(130)	94.2%	(103.1%)
Interest earned - external investments	7 026	2 007	152	2.2%	199	2.8%	267	13.3%	18	.9%	637	31.7%	20	4.9%	(10.3%)
Interest earned - outstanding debtors	25 481	19 145	1 384	5.4%	1 852	7.3%	19 925	104.1%	103	.5%	23 263	121.5%	1 558	8.5%	(93.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 225	2 602	543	16.8%	568	17.6%	575	22.1%	(19)	(.7%)	1 667	64.0%	60	365.3%	(132.0%)
Licences and permits	4 656	4 646	399	8.6%	904	19.4%	989	21.3%	24	.5%	2 316	49.8%	190	62.6%	(87.3%)
Agency services	5 212	4 981	65	1.2%	(1 565)	(30.0%)	471	9.5%	(4 697)	(94.3%)	(5 726)	(115.0%)	188	76.6%	(2 604.0%)
Transfers recognised - operational	180 369	184 086	68 631	38.1%	14	-	115 705	62.9%	7 858	4.3%	192 209	104.4%	83 142	62.2%	(90.5%)
Other own revenue	42 899	25 621	4 872	11.4%	4 448	10.4%	22 294	87.0%	4 655	18.2%	36 269	141.6%	4 137	63.8%	12.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	717 010	615 977	91 537	12.8%	140 413	19.6%	139 385	22.6%	66 263	10.8%	437 597	71.0%	131 920	78.1%	(49.8%)
Employee related costs	265 939	273 257	65 876	24.8%	65 303	24.6%	67 016	24.5%	45 380	16.6%	243 575	89.1%	65 201	98.6%	(30.4%)
Remuneration of councillors	30 223	26 277	5 961	19.7%	6 163	20.4%	5 470	20.8%	3 927	14.9%	21 521	81.9%	6 232	47.8%	(37.0%)
Debt impairment	22 496	22 496	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	27 995	37 346	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	154	1 500	0	.2%	745	483.8%	277	18.4%	2	.1%	1 024	68.2%	1	-	49.7%
Bulk purchases	267 213	147 213	4 492	1.7%	40 554	15.2%	44 290	30.1%	(688)	(.5%)	88 648	60.2%	33 401	83.1%	(102.1%)
Other Materials	11 389	8 198	786	6.9%	1 082	9.5%	359	4.4%	971	11.8%	3 198	39.0%	2 142	-	(54.7%)
Contracted services	40 657	50 895	4 094	10.1%	16 821	41.4%	8 260	16.2%	7 161	14.1%	36 336	71.4%	6 266	298.4%	14.3%
Transfers and grants	159	159	-	-	-	-	-	-	-	-	-	-	-	5.8%	-
Other expenditure	50 784	48 635	10 327	20.3%	9 746	19.2%	13 713	28.2%	9 509	19.6%	43 296	89.0%	18 678	74.0%	(49.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(53 046)	1 500	513 245		(98 725)		113 605		(63 581)		464 544		63 544		
Transfers recognised - capital	-	61 881	(54)	-	-	-	43 126	69.7%	24 179	39.1%	67 252	108.7%	-	8.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(53 046)	63 381	513 191		(98 725)		156 732		(39 402)		531 795		63 544		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(53 046)	63 381	513 191		(98 725)		156 732		(39 402)		531 795		63 544		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(53 046)	63 381	513 191		(98 725)		156 732		(39 402)		531 795		63 544		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(53 046)	63 381	513 191		(98 725)		156 732		(39 402)		531 795		63 544		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	61 196	24 227	962	1.6%	14 385	23.5%	5 576	23.0%	33 699	139.1%	54 622	225.5%	15 261	640.1%	120.8%
National Government	56 496	21 397	528	.9%	13 949	24.7%	5 072	23.7%	14 563	68.1%	34 113	159.4%	14 504	-	.4%
Provincial Government	-	-	-	-	-	-	-	-	18 104	-	18 104	-	-	-	(100.0%)
District Municipality	-	1 331	434	-	297	-	-	-	-	-	731	54.9%	259	14.6%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 496	22 727	962	1.7%	14 246	25.2%	5 072	22.3%	32 667	143.7%	52 947	233.0%	14 763	812.1%	121.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 700	1 500	-	-	139	3.0%	504	33.6%	1 032	68.8%	1 675	111.7%	498	65.7%	107.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	61 196	24 227	962	1.6%	14 385	23.5%	5 576	23.0%	33 699	139.1%	54 622	225.5%	15 261	640.1%	120.8%
Governance and Administration	1 500	1 500	-	-	139	9.3%	504	33.6%	504	33.6%	1 147	76.5%	651	106.2%	(22.6%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	152	7.8%	(100.0%)
Budget & Treasury Office	1 500	1 500	-	-	139	9.3%	504	33.6%	504	33.6%	1 147	76.5%	498	65.7%	1.1%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	20 200	21 012	-	-	7 299	36.1%	500	2.4%	4 702	22.4%	12 500	59.5%	7 819	-	(39.9%)
Community & Social Services	9 600	8 022	-	-	4 060	42.3%	210	2.6%	389	4.9%	4 659	58.1%	6 386	-	(93.9%)
Sport And Recreation	10 600	12 990	-	-	3 239	30.6%	290	2.2%	4 313	33.2%	7 842	60.4%	1 433	-	200.9%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 334	1 716	962	2.9%	6 313	18.9%	2 268	132.2%	28 025	1 633.5%	37 567	2 189.7%	904	-	3 000.2%
Planning and Development	4 600	1 716	434	9.4%	297	6.5%	-	-	-	-	731	42.6%	371	-	(100.0%)
Road Transport	28 734	-	528	1.8%	6 016	20.9%	2 268	-	28 025	-	36 836	-	533	-	5 161.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 162	-	-	-	634	10.3%	2 305	-	469	-	3 408	-	5 887	-	(92.0%)
Electricity	6 162	-	-	-	634	10.3%	2 305	-	469	-	3 408	-	5 887	-	(92.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	639 651	597 781	147 388	23.0%	150 352	23.5%	200 207	33.5%	56 557	9.5%	554 504	92.8%	134 370	97.6%	(57.9%)
Property rates, penalties and collection charges	76 404	60 629	31 538	41.3%	12 024	15.7%	19 492	32.1%	13 946	23.0%	76 999	127.0%	12 595	77.9%	10.7%
Service charges	254 208	245 924	37 470	14.7%	50 915	20.0%	60 459	24.6%	38 963	15.8%	187 807	76.4%	65 621	100.2%	(40.6%)
Other revenue	54 310	39 464	8 927	16.4%	4 692	8.6%	25 453	64.5%	2 640	6.7%	41 712	105.7%	11 379	56.4%	(76.8%)
Government - operating	183 021	184 086	68 660	37.5%	63 135	34.5%	52 181	28.3%	14	-	183 992	99.9%	43 171	118.7%	(100.0%)
Government - capital	59 202	63 202	-	-	18 951	32.0%	41 599	65.8%	-	-	60 550	95.8%	-	81.4%	-
Interest	12 507	4 476	794	6.3%	635	5.1%	1 023	22.8%	993	22.2%	3 445	77.0%	1 605	64.3%	(38.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(658 217)	(534 080)	(94 822)	14.4%	(152 761)	23.2%	(178 372)	33.4%	(77 265)	14.5%	(503 220)	94.2%	(135 735)	88.5%	(43.1%)
Suppliers and employees	(649 550)	(532 421)	(92 383)	14.2%	(145 514)	22.4%	(147 941)	27.8%	(77 263)	14.5%	(463 102)	87.0%	(134 893)	91.7%	(42.7%)
Finance charges	-	(1 500)	-	-	-	-	(156)	10.4%	(2)	.1%	(157)	10.5%	(8)	128.7%	(77.2%)
Transfers and grants	(8 667)	(159)	(2 439)	28.1%	(7 246)	83.6%	(30 275)	19 040.6%	-	-	(39 960)	25 131.9%	(833)	10.9%	(100.0%)
Net Cash from/(used) Operating Activities	(18 566)	63 701	52 566	(283.1%)	(2 409)	13.0%	21 836	34.3%	(20 708)	(32.5%)	51 285	80.5%	(1 364)	178.0%	1 417.7%
Cash Flow from Investing Activities															
Receipts	1 500	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Proceeds on disposal of PPE	1 500	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(58 050)	(63 381)	(962)	1.7%	(14 917)	25.7%	(5 215)	8.2%	(33 240)	52.4%	(54 334)	85.7%	(15 261)	54.3%	117.8%
Capital assets	(58 050)	(63 381)	(962)	1.7%	(14 917)	25.7%	(5 215)	8.2%	(33 240)	52.4%	(54 334)	85.7%	(15 261)	54.3%	117.8%
Net Cash from/(used) Investing Activities	(56 550)	(63 381)	(962)	1.7%	(14 917)	26.4%	(5 215)	8.2%	(33 240)	52.4%	(54 334)	85.7%	(15 261)	53.3%	117.8%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(75 116)	320	51 604	(68.7%)	(17 326)	23.1%	16 620	5 191.1%	(53 948)	(16 849.9%)	(3 049)	(952.3%)	(16 626)	4 940 840.1%	224.5%
Cash/cash equivalents at the year begin:	73 500	6 201	62 450	85.0%	114 055	155.2%	96 729	1 560.0%	113 349	1 828.1%	62 450	1 007.2%	177 789	236.3%	(36.2%)
Cash/cash equivalents at the year end:	(1 616)	6 521	114 055	(7 059.4%)	96 729	(5 987.0%)	113 349	1 738.3%	59 401	911.0%	59 401	911.0%	161 164	463.1%	(63.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 690	11.3%	20 693	9.9%	164 568	78.8%	-	-	208 952	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	23 690	11.3%	20 693	9.9%	164 568	78.8%	-	-	208 952	100.0%

Contact Details

Municipal Manager	Mr Chris Ntsokolo Magwanqana	045 807 2606
Financial Manager	Mr Gcobani Mashiyi	045 807 2001

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CHRIS HANI (DC13)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	937 496	943 696	308 638	32.9%	287 130	30.6%	267 333	28.3%	146 266	15.5%	1 009 367	107.0%	134 787	97.0%	8.5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	178 574	178 574	50 801	28.4%	56 605	31.7%	72 233	40.4%	78 953	44.2%	258 592	144.8%	47 495	130.7%	66.2%
Service charges - sanitation revenue	54 246	54 246	14 054	25.9%	14 040	25.9%	14 028	25.9%	14 311	26.4%	56 432	104.0%	8 253	16.1%	73.4%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	32 480	32 480	4 564	14.1%	7 673	23.6%	11 534	35.5%	11 472	35.3%	35 243	108.5%	3 912	63.6%	193.2%
Interest earned - outstanding debtors	6 730	6 730	6 534	97.1%	9 154	136.0%	10 429	155.0%	12 382	184.0%	38 499	572.1%	4 940	189.7%	150.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	600 325	606 525	228 798	38.1%	182 264	30.4%	153 407	25.3%	16 992	2.8%	581 461	95.9%	45 486	98.2%	(62.6%)
Other own revenue	64 942	64 942	3 887	6.0%	17 395	26.8%	5 703	8.8%	12 157	18.7%	39 141	60.3%	24 701	68.4%	(50.8%)
Gains on disposal of PPE	200	200	-	-	-	-	-	-	-	-	-	-	-	1 545.5%	-
Operating Expenditure	1 206 257	1 220 553	214 752	17.8%	309 642	25.7%	273 862	22.4%	301 794	24.7%	1 100 049	90.1%	354 024	92.0%	(14.8%)
Employee related costs	308 843	308 843	74 679	24.2%	88 924	28.8%	75 056	24.3%	74 312	24.1%	312 970	101.3%	69 507	87.1%	6.9%
Remuneration of councillors	11 071	11 071	2 887	26.1%	2 878	26.0%	3 056	27.6%	2 854	25.8%	11 675	105.4%	2 766	104.5%	3.2%
Debt impairment	200 000	200 000	50 000	25.0%	50 000	25.0%	50 000	25.0%	50 000	25.0%	200 000	100.0%	50 000	100.0%	-
Depreciation and asset impairment	140 000	140 000	35 000	25.0%	35 000	25.0%	35 000	25.0%	35 000	25.0%	140 000	100.0%	45 000	100.0%	(22.2%)
Finance charges	1 260	-	358	28.4%	355	28.2%	370	-	501	-	1 583	-	268	-	86.6%
Bulk purchases	26 139	26 139	1 415	5.4%	5 366	20.5%	6 144	23.5%	3 329	12.7%	16 254	62.2%	3 706	57.4%	(10.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	124 153	124 153	10 985	8.8%	30 645	24.7%	15 981	12.9%	27 746	22.3%	85 357	68.8%	63 838	151.2%	(56.5%)
Transfers and grants	175 942	190 237	10 149	5.8%	1 742	1.0%	15 298	8.0%	2 151	1.1%	29 339	15.4%	-	11.0%	(100.0%)
Other expenditure	218 850	220 110	29 280	13.4%	94 732	43.3%	72 958	33.1%	105 901	48.1%	302 871	137.6%	118 940	121.4%	(11.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(268 761)	(276 856)	93 887		(22 511)		(6 529)		(155 528)		(90 682)		(219 237)		
Transfers recognised - capital	471 919	534 351	29 162	6.2%	125 841	26.7%	33 696	6.3%	86 158	16.1%	274 858	51.4%	168 832	68.5%	(49.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	203 158	257 495	123 049		103 330		27 167		(69 370)		184 176		(50 405)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	203 158	257 495	123 049		103 330		27 167		(69 370)		184 176		(50 405)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	203 158	257 495	123 049		103 330		27 167		(69 370)		184 176		(50 405)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	203 158	257 495	123 049		103 330		27 167		(69 370)		184 176		(50 405)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	551 919	631 351	31 295	5.7%	132 453	24.0%	43 096	6.8%	103 243	16.4%	310 087	49.1%	181 821	69.0%	(43.2%)
National Government	471 919	534 351	29 162	6.2%	125 841	26.7%	33 696	6.3%	86 158	16.1%	274 858	51.4%	168 832	74.7%	(49.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	471 919	534 351	29 162	6.2%	125 841	26.7%	33 696	6.3%	86 158	16.1%	274 858	51.4%	168 832	74.7%	(49.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	80 000	65 000	2 133	2.7%	6 612	8.3%	9 399	14.5%	17 085	26.3%	35 229	54.2%	12 989	30.4%	31.5%
Public contributions and donations	-	32 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	551 919	631 351	31 295	5.7%	132 453	24.0%	43 096	6.8%	103 243	16.4%	310 087	49.1%	181 821	69.0%	(43.2%)
Governance and Administration	80 000	97 000	2 133	2.7%	6 612	8.3%	9 399	9.7%	17 085	17.6%	35 229	36.3%	12 989	41.2%	31.5%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	25 000	32 000	2 133	8.5%	6 612	26.4%	9 399	29.4%	17 085	53.4%	35 229	110.1%	12 989	77.5%	31.5%
Corporate Services	55 000	65 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	471 919	534 351	29 162	6.2%	125 841	26.7%	33 696	6.3%	86 158	16.1%	274 858	51.4%	168 832	73.1%	(49.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	471 919	534 351	29 162	6.2%	125 841	26.7%	33 696	6.3%	86 158	16.1%	274 858	51.4%	168 832	73.1%	(49.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 242 777	1 360 548	373 589	30.1%	378 176	30.4%	428 788	31.5%	48 893	3.6%	1 229 446	90.4%	27 955	89.8%	74.9%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	88 100	65 625	8 743	9.9%	5 551	6.3%	8 245	12.6%	8 318	12.7%	30 857	47.0%	13 190	42.2%	(36.9%)
Other revenue	47 853	76 951	16 427	34.3%	200	.4%	22	-	25 441	33.1%	42 089	54.7%	10 712	14.2%	137.5%
Government - operating	600 325	644 557	247 304	41.2%	183 196	30.5%	153 523	23.8%	3 663	.6%	587 685	91.2%	140	85.3%	2 518.1%
Government - capital	471 919	540 260	96 551	20.5%	181 556	38.5%	255 464	47.3%	-	-	533 572	98.8%	-	113.0%	-
Interest	34 580	33 154	4 564	13.2%	7 673	22.2%	11 534	34.8%	11 472	34.6%	35 243	106.3%	3 912	67.5%	193.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 418 177)	(596 079)	(129 752)	9.1%	(224 642)	15.8%	(188 862)	31.7%	(216 794)	36.4%	(760 049)	127.5%	(259 024)	110.0%	(16.3%)
Suppliers and employees	(1 240 975)	(405 843)	(119 245)	9.6%	(222 545)	17.9%	(173 194)	42.7%	(214 142)	52.8%	(729 127)	179.7%	(258 756)	148.2%	(17.2%)
Finance charges	(1 260)	-	(358)	28.4%	(355)	28.2%	(370)	-	(501)	-	(1 583)	-	(268)	5.1%	86.6%
Transfers and grants	(175 942)	(190 237)	(10 149)	5.8%	(1 742)	1.0%	(15 298)	8.0%	(2 151)	1.1%	(29 339)	15.4%	-	11.0%	(100.0%)
Net Cash from/(used) Operating Activities	(175 400)	764 468	243 837	(139.0%)	153 534	(87.5%)	239 926	31.4%	(167 901)	(22.0%)	469 397	61.4%	(231 070)	65.9%	(27.3%)
Cash Flow from Investing Activities															
Receipts	-	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(471 919)	(534 351)	(31 295)	6.6%	(132 453)	28.1%	(43 096)	8.1%	(103 243)	19.3%	(310 087)	58.0%	(181 821)	78.7%	(43.2%)
Capital assets	(471 919)	(534 351)	(31 295)	6.6%	(132 453)	28.1%	(43 096)	8.1%	(103 243)	19.3%	(310 087)	58.0%	(181 821)	78.7%	(43.2%)
Net Cash from/(used) Investing Activities	(471 919)	(534 151)	(31 295)	6.6%	(132 453)	28.1%	(43 096)	8.1%	(103 243)	19.3%	(310 087)	58.1%	(181 821)	78.7%	(43.2%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(647 319)	230 318	212 542	(32.8%)	21 081	(3.3%)	196 830	85.5%	(271 143)	(117.7%)	159 310	69.2%	(412 891)	(17.0%)	(34.3%)
Cash/cash equivalents at the year begin:	145 300	-	358 171	246.5%	570 713	392.8%	591 794	-	788 624	-	358 171	-	398 626	-	97.8%
Cash/cash equivalents at the year end:	(502 019)	230 318	570 713	(113.7%)	591 794	(117.9%)	788 624	342.4%	517 481	224.7%	517 481	224.7%	(14 265)	(17.0%)	(3 727.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	45 198	3.4%	23 028	1.7%	40 576	3.1%	1 217 758	91.8%	1 326 559	71.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 567	1.1%	5 670	1.1%	5 616	1.1%	508 864	96.8%	525 718	28.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	50 765	2.7%	28 698	1.5%	46 192	2.5%	1 726 622	93.2%	1 852 277	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 021	5.5%	3 628	3.3%	2 233	2.0%	98 563	89.2%	110 445	6.0%	-	-	-	-
Commercial	1 652	3.5%	1 049	2.2%	1 059	2.3%	43 302	92.0%	47 062	2.5%	-	-	-	-
Households	41 668	2.5%	23 672	1.4%	42 541	2.6%	1 560 101	93.5%	1 667 982	90.1%	-	-	-	-
Other	1 424	5.3%	349	1.3%	359	1.3%	24 656	92.0%	26 787	1.4%	-	-	-	-
Total By Customer Group	50 765	2.7%	28 698	1.5%	46 192	2.5%	1 726 622	93.2%	1 852 277	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	48 448	98.6%	667	1.4%	-	-	-	-	49 115	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	48 448	98.6%	667	1.4%	-	-	-	-	49 115	100.0%

Contact Details

Municipal Manager	Mr B Mthembu	045 808 4610
Financial Manager	Ms Nomfundo Fetsha	045 808 4722

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ELUNDINI (EC141)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	277 117	285 363	92 161	33.3%	65 333	23.6%	97 410	34.1%	17 627	6.2%	272 531	95.5%	11 887	40.5%	48.3%
Property rates	28 255	28 255	18 629	65.9%	2 388	8.5%	2 530	9.0%	2 315	8.2%	25 862	91.5%	807	174.2%	186.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	25	-	25	-	-	-	(100.0%)
Service charges - electricity revenue	25 983	28 770	1 385	5.3%	5 250	20.2%	4 715	16.4%	1 266	4.4%	12 616	43.9%	1 101	17.3%	15.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 927	5 275	765	26.1%	(325)	(11.1%)	115	2.2%	201	3.8%	755	14.3%	417	44.1%	(51.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	12	-	(100.0%)
Rental of facilities and equipment	9 048	9 048	313	3.5%	755	8.3%	4 153	45.9%	3 525	39.0%	8 746	96.7%	201	4.9%	1 657.6%
Interest earned - external investments	2 441	2 441	21	.9%	7	.3%	2 868	117.5%	383	15.7%	3 279	134.3%	5	26.1%	7 043.7%
Interest earned - outstanding debtors	1 301	1 301	6	.4%	34	2.6%	383	29.4%	2 981	229.2%	3 404	261.7%	-	30.8%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	385	226	42	10.9%	24	6.2%	16	7.2%	31	13.7%	113	50.0%	23	6.3%	34.1%
Licences and permits	2 631	2 602	419	15.9%	288	10.9%	238	9.1%	197	7.6%	1 142	43.9%	128	5.2%	53.5%
Agency services	-	-	2 305	-	-	-	232	-	28	-	2 565	-	190	-	(85.3%)
Transfers recognised - operational	173 745	176 019	57 659	33.2%	45 809	26.4%	36 810	20.9%	2 100	1.2%	142 378	80.9%	-	53.2%	(100.0%)
Other own revenue	29 976	31 002	10 618	35.4%	11 102	37.0%	45 351	146.3%	4 576	14.8%	71 647	231.1%	9 004	9.6%	(49.2%)
Gains on disposal of PPE	426	426	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	333 826	340 480	55 238	16.5%	63 724	19.1%	45 787	13.4%	44 863	13.2%	209 612	61.6%	85 119	79.8%	(47.3%)
Employee related costs	98 540	99 178	26 479	26.9%	24 184	24.5%	25 136	25.3%	(7)	-	75 792	76.4%	19 492	90.6%	(100.0%)
Remuneration of councillors	12 398	12 602	976	7.9%	1 663	13.4%	2 650	21.0%	684	5.4%	5 973	47.4%	2 834	82.0%	(75.9%)
Debt impairment	7 811	7 811	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	48 898	48 898	-	-	89	.2%	92	.2%	72	.1%	253	.5%	-	-	(100.0%)
Finance charges	53	53	69	129.8%	-	-	-	-	28	53.5%	98	183.3%	40	75.4%	(28.7%)
Bulk purchases	26 599	26 599	8 227	30.9%	3 050	11.5%	5 235	19.7%	4 375	16.4%	20 887	78.5%	8 918	48.7%	(50.9%)
Other Materials	3 188	2 324	-	-	-	-	98	4.2%	1 143	49.2%	1 241	53.4%	28	9 641.8%	4 007.2%
Contracted services	82 705	88 418	8 087	9.8%	21 340	25.8%	6 520	7.4%	27 581	31.2%	63 529	71.8%	37 544	45.5%	(26.5%)
Transfers and grants	-	-	-	-	1	-	-	-	-	-	1	-	-	-	-
Other expenditure	53 633	54 596	11 399	21.3%	13 397	25.0%	6 055	11.1%	10 987	20.1%	41 838	76.6%	16 262	208.3%	(32.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(56 709)	(55 117)	36 923		1 609		51 623		(27 236)		62 919		(73 231)		
Transfers recognised - capital	67 795	69 505	-	-	-	-	43 569	62.7%	771	1.1%	44 339	63.8%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 086	14 388	36 923		1 609		95 192		(26 466)		107 258		(73 231)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	11 086	14 388	36 923		1 609		95 192		(26 466)		107 258		(73 231)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 086	14 388	36 923		1 609		95 192		(26 466)		107 258		(73 231)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 086	14 388	36 923		1 609		95 192		(26 466)		107 258		(73 231)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	86 897	88 151	2 367	2.7%	19 856	22.8%	8 525	9.7%	26 314	29.9%	57 061	64.7%	34 832	81.6%	(24.5%)
National Government	38 207	38 207	1 431	3.7%	13 558	35.5%	7 241	19.0%	15 762	41.3%	37 992	99.4%	30 138	104.4%	(47.7%)
Provincial Government	29 588	29 588	87	.3%	5 610	19.0%	246	.8%	2 588	8.7%	8 531	28.8%	560	1.8%	362.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	67 795	67 795	1 519	2.2%	19 168	28.3%	7 487	11.0%	18 350	27.1%	46 524	68.6%	30 698	63.2%	(40.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 102	20 356	848	4.4%	687	3.6%	1 038	5.1%	7 964	39.1%	10 538	51.8%	4 134	155.7%	92.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	86 897	88 151	2 367	2.7%	19 856	22.8%	8 525	9.7%	26 314	29.9%	57 061	64.7%	34 832	81.6%	(24.5%)
Governance and Administration	5 116	5 116	2	-	289	5.6%	211	4.1%	458	9.0%	960	18.8%	321	28.1%	42.6%
Executive & Council	96	96	-	-	6	5.7%	-	-	-	-	6	5.7%	228	85.5%	(100.0%)
Budget & Treasury Office	2 830	2 830	2	.1%	53	1.9%	211	7.5%	456	16.1%	722	25.5%	80	38.8%	472.2%
Corporate Services	2 190	2 190	-	-	230	10.5%	-	-	2	.1%	232	10.6%	13	2.0%	(84.1%)
Community and Public Safety	1 447	1 063	-	-	81	5.6%	-	-	794	74.7%	874	82.3%	797	169.2%	(.4%)
Community & Social Services	147	147	-	-	65	44.4%	-	-	4	2.8%	69	47.2%	-	98.9%	(100.0%)
Sport And Recreation	400	16	-	-	16	3.9%	-	-	-	-	16	97.2%	131	263.3%	(100.0%)
Public Safety	900	900	-	-	-	-	-	-	789	87.7%	789	87.7%	666	167.9%	18.6%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	76 210	76 498	1 643	2.2%	19 232	25.2%	7 526	9.8%	25 080	32.8%	53 480	69.9%	31 462	82.6%	(20.3%)
Planning and Development	1 600	2 206	63	4.0%	63	4.0%	22	1.0%	696	31.6%	845	38.3%	16	7.6%	4 220.5%
Road Transport	74 610	74 292	1 579	2.1%	19 168	25.7%	7 504	10.1%	24 384	32.8%	52 635	70.8%	31 445	83.6%	(22.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 125	5 474	722	17.5%	255	6.2%	789	14.4%	(18)	(.3%)	1 747	31.9%	2 252	102.2%	(100.8%)
Electricity	3 195	4 160	722	22.6%	255	8.0%	-	-	(28)	(.7%)	948	22.8%	2 252	105.8%	(101.3%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	930	1 314	-	-	-	-	789	60.1%	10	.8%	799	60.8%	-	74.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	318 719	351 384	91 815	28.8%	88 804	27.9%	78 621	22.4%	30 106	8.6%	289 346	82.3%	10 643	93.2%	182.9%
Property rates, penalties and collection charges	16 606	57 024	1 587	9.6%	8 485	51.1%	14 679	25.7%	12 242	21.5%	36 992	64.9%	1 180	133.0%	937.2%
Service charges	23 127	14 322	3 076	13.3%	7 186	31.1%	8 233	57.5%	13 010	90.8%	31 505	220.0%	3 595	24.1%	261.9%
Other revenue	33 766	181 624	1 016	3.0%	2 433	7.2%	2 697	1.5%	2 202	1.2%	8 347	4.6%	4 954	17.6%	(55.6%)
Government - operating	173 745	31 002	66 804	38.4%	55 809	32.1%	43 765	141.2%	-	-	166 378	536.7%	-	141.5%	-
Government - capital	67 795	65 885	17 876	26.4%	13 878	20.5%	7 758	11.8%	771	1.2%	40 283	61.1%	-	43.5%	(100.0%)
Interest	3 680	1 301	1 457	39.6%	1 012	27.5%	1 489	114.5%	1 882	144.7%	5 840	449.0%	914	222.6%	105.8%
Dividends	-	226	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(239 690)	(340 298)	(55 402)	23.1%	(62 440)	26.1%	(45 337)	13.3%	(24 399)	7.2%	(187 578)	55.1%	(85 119)	71.6%	(71.3%)
Suppliers and employees	(239 637)	(236 804)	(55 366)	23.1%	(62 440)	26.1%	(45 337)	19.1%	(24 398)	10.3%	(187 542)	79.2%	(85 079)	71.6%	(71.3%)
Finance charges	(53)	(48 898)	(35)	66.2%	-	-	-	-	(1)	-	(36)	.1%	(40)	79.9%	(97.1%)
Transfers and grants	-	(54 597)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	79 029	11 086	36 414	46.1%	26 364	33.4%	33 283	300.2%	5 707	51.5%	101 768	918.0%	(74 475)	1 519.8%	(107.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(86 897)	-	(955)	1.1%	(23 149)	26.6%	(8 525)	-	(26 314)	-	(58 944)	-	(34 409)	74.1%	(23.5%)
Capital assets	(86 897)	-	(955)	1.1%	(23 149)	26.6%	(8 525)	-	(26 314)	-	(58 944)	-	(34 409)	74.1%	(23.5%)
Net Cash from/(used) Investing Activities	(86 897)	-	(955)	1.1%	(23 149)	26.6%	(8 525)	-	(26 314)	-	(58 944)	-	(34 409)	74.1%	(23.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(7 868)	11 086	35 458	(450.7%)	3 214	(40.9%)	24 758	223.3%	(20 607)	(185.9%)	42 824	386.3%	(108 884)	(6.2%)	(81.1%)
Cash/cash equivalents at the year begin:	115 779	-	57 855	50.0%	93 314	80.6%	96 528	-	121 286	-	57 855	-	154 988	14.7%	(21.7%)
Cash/cash equivalents at the year end:	107 911	11 086	93 314	86.5%	96 528	89.5%	121 286	1 094.1%	100 679	908.2%	100 679	908.2%	46 104	24.9%	118.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 134	12.1%	695	7.4%	508	5.4%	7 050	75.1%	9 387	23.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	164	1.1%	430	3.0%	383	2.6%	13 516	93.3%	14 493	36.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	252	3.2%	183	2.3%	174	2.2%	7 332	92.3%	7 941	20.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	127	3.9%	99	3.1%	88	2.7%	2 917	90.3%	3 232	8.2%	-	-	-	-
Interest on Arrear Debtor Accounts	231	6.2%	215	5.8%	206	5.5%	3 075	82.5%	3 728	9.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	156	29.6%	(179)	(34.0%)	(1 065)	(202.3%)	1 615	306.6%	527	1.3%	-	-	-	-
Total By Income Source	2 064	5.3%	1 444	3.7%	294	.7%	35 505	90.3%	39 306	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	399	4.9%	199	2.4%	(877)	(10.8%)	8 410	103.4%	8 132	20.7%	-	-	-	-
Commercial	979	14.2%	190	2.8%	372	5.4%	5 353	77.6%	6 894	17.5%	-	-	-	-
Households	686	2.8%	1 055	4.3%	798	3.3%	21 742	89.5%	24 281	61.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 064	5.3%	1 444	3.7%	294	.7%	35 505	90.3%	39 306	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	30 341	99.9%	27	.1%	-	-	(7)	-	30 361	100.0%
Total	30 341	99.9%	27	.1%	-	-	(7)	-	30 361	100.0%

Contact Details

Municipal Manager	Mr Kayalethu Gashi	045 932 8106
Financial Manager	Mr Jack Mdeni	045 932 8120

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SENQU (EC142)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	224 204	227 779	86 073	38.4%	63 031	28.1%	55 352	24.3%	30 636	13.5%	235 093	103.2%	13 649	97.3%	124.5%
Property rates	8 147	8 247	15 235	187.0%	3 629	44.5%	2 174	26.4%	(7 608)	(92.3%)	13 430	162.9%	(5 736)	79.8%	32.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	41 712	41 712	10 106	24.2%	8 852	21.2%	5 038	12.1%	10 551	25.3%	34 547	82.8%	8 884	86.6%	18.8%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 101	9 101	3 357	36.9%	2 914	32.0%	1 846	20.3%	3 666	40.3%	11 784	129.5%	3 055	150.5%	20.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	95	110	271	284.1%	217	227.9%	145	132.3%	272	247.9%	906	824.2%	45	120.3%	507.9%
Interest earned - external investments	15 000	15 000	4 009	26.7%	3 774	25.2%	8 125	54.2%	5 795	38.6%	21 703	144.7%	5 124	137.5%	13.1%
Interest earned - outstanding debtors	2 226	2 266	808	36.3%	953	42.8%	655	28.9%	(41)	(1.8%)	2 376	104.8%	854	152.6%	(104.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	57	158	4	7.0%	109	190.3%	7	4.1%	6	3.9%	126	79.4%	249	536.3%	(97.5%)
Licences and permits	1 119	1 121	306	27.3%	275	24.6%	321	28.6%	341	30.4%	1 243	110.9%	383	122.4%	(10.9%)
Agency services	843	943	273	32.3%	238	28.2%	293	31.1%	250	26.5%	1 054	111.8%	309	122.7%	(19.0%)
Transfers recognised - operational	144 318	144 318	51 520	35.7%	41 943	29.1%	36 545	25.3%	17 142	11.9%	147 150	102.0%	-	95.6%	(100.0%)
Other own revenue	1 586	4 803	183	11.5%	127	8.0%	201	4.2%	262	5.5%	773	16.1%	481	31.9%	(45.6%)
Gains on disposal of PPE	-	-	1	-	-	-	-	-	-	-	1	-	-	-	-
Operating Expenditure	236 264	241 188	49 237	20.8%	55 784	23.6%	44 754	18.6%	64 033	26.5%	213 808	88.6%	41 657	71.0%	53.7%
Employee related costs	87 122	85 236	18 899	21.7%	19 325	22.2%	19 707	23.1%	19 534	22.9%	77 465	90.9%	18 553	83.4%	5.3%
Remuneration of councillors	13 355	12 955	2 969	22.2%	2 970	22.2%	3 279	25.3%	3 060	23.6%	12 278	94.8%	2 916	90.3%	4.9%
Debt impairment	4 963	5 963	-	-	2	-	-	-	5 947	99.7%	5 948	99.8%	2 809	56.4%	111.7%
Depreciation and asset impairment	22 290	20 272	0	-	10 587	47.5%	97	.5%	10 588	52.2%	21 273	104.9%	(63)	35.7%	(16 977.2%)
Finance charges	3 163	3 016	485	15.3%	242	7.6%	467	15.5%	-	-	1 194	39.6%	-	35.7%	-
Bulk purchases	34 506	35 691	12 862	37.3%	6 239	18.1%	5 148	14.4%	6 777	19.0%	31 026	86.9%	4 117	82.2%	64.6%
Other Materials	13 179	14 223	2 415	18.3%	2 778	21.1%	2 636	18.5%	3 170	22.3%	10 999	77.3%	2 044	68.1%	55.0%
Contracted services	28 298	33 312	4 803	17.0%	6 892	24.4%	6 525	19.6%	7 793	23.4%	26 013	78.1%	5 651	68.4%	37.9%
Transfers and grants	290	586	-	-	300	103.4%	-	-	250	42.7%	550	93.9%	-	-	(100.0%)
Other expenditure	29 097	29 935	6 803	23.4%	6 449	22.2%	6 895	23.0%	6 914	23.1%	27 061	90.4%	5 630	59.1%	22.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(12 060)	(13 410)	36 836		7 247		10 598		(33 397)		21 284		(28 008)		
Transfers recognised - capital	44 850	48 528	1 739	3.9%	0	-	3 463	7.1%	36 168	74.5%	41 371	85.3%	-	11.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	32 790	35 119	38 575		7 247		14 061		2 772		62 655		(28 008)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	32 790	35 119	38 575		7 247		14 061		2 772		62 655		(28 008)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32 790	35 119	38 575		7 247		14 061		2 772		62 655		(28 008)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	32 790	35 119	38 575		7 247		14 061		2 772		62 655		(28 008)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	77 567	79 895	2 759	3.6%	20 954	27.0%	10 687	13.4%	20 565	25.7%	54 965	68.8%	13 455	66.1%	52.8%
National Government	41 850	45 528	1 878	4.5%	18 309	43.7%	5 785	12.7%	14 555	32.0%	40 528	89.0%	11 315	74.6%	28.6%
Provincial Government	3 000	3 000	-	-	1 257	41.9%	1 908	63.6%	242	8.1%	3 406	113.5%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 850	48 528	1 878	4.2%	19 566	43.6%	7 693	15.9%	14 797	30.5%	43 934	90.5%	11 315	74.6%	30.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 717	31 367	881	2.7%	1 388	4.2%	2 994	9.5%	5 768	18.4%	11 031	35.2%	2 141	51.6%	169.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	77 567	79 895	2 759	3.6%	20 954	27.0%	10 687	13.4%	20 565	25.7%	54 965	68.8%	13 455	66.1%	52.8%
Governance and Administration	7 103	8 141	30	.4%	281	4.0%	1 992	24.5%	2 452	30.1%	4 755	58.4%	970	55.2%	152.7%
Executive & Council	335	694	-	-	-	-	505	72.8%	69	9.9%	574	82.7%	19	90.7%	261.5%
Budget & Treasury Office	6 168	7 047	30	.5%	281	4.6%	1 487	21.1%	2 383	33.8%	4 182	59.3%	3 151	48.5%	(24.4%)
Corporate Services	600	400	-	-	-	-	-	-	-	-	-	-	(2 200)	(21.6%)	(100.0%)
Community and Public Safety	11 582	7 944	437	3.8%	1 533	13.2%	1 170	14.7%	1 479	18.6%	4 618	58.1%	2 355	60.0%	(37.2%)
Community & Social Services	2 000	1 359	-	-	352	17.6%	127	9.4%	-	-	479	35.3%	1 376	55.3%	(100.0%)
Sport And Recreation	1 950	1 015	231	11.8%	223	11.5%	-	-	-	-	454	44.7%	822	69.6%	(100.0%)
Public Safety	7 632	5 570	206	2.7%	957	12.5%	1 042	18.7%	1 479	26.6%	3 684	66.1%	157	50.2%	843.9%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 714	29 483	1 050	4.1%	11 017	42.8%	3 982	13.5%	6 781	23.0%	22 829	77.4%	5 081	79.3%	33.5%
Planning and Development	150	184	-	-	-	-	-	-	160	87.0%	160	87.0%	29	73.9%	446.8%
Road Transport	25 564	29 300	1 050	4.1%	11 017	43.1%	3 982	13.6%	6 621	22.6%	22 669	77.4%	5 052	79.3%	31.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	33 168	34 327	1 242	3.7%	8 123	24.5%	3 544	10.3%	9 853	28.7%	22 763	66.3%	5 049	51.1%	95.1%
Electricity	10 067	10 815	418	4.2%	2 811	27.9%	419	3.9%	3 761	34.8%	7 409	68.5%	2 953	84.0%	27.4%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	23 101	23 512	824	3.6%	5 313	23.0%	3 124	13.3%	6 092	25.9%	15 353	65.3%	2 096	29.1%	190.6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	261 926	267 112	38 327	14.6%	102 997	39.3%	100 036	37.5%	79 243	29.7%	320 603	120.0%	62 357	152.8%	27.1%
Property rates, penalties and collection charges	7 199	7 422	2 028	28.2%	2 975	41.3%	5 289	71.3%	2 413	32.5%	12 706	171.2%	1 026	80.3%	135.2%
Service charges	44 903	45 732	8 332	18.6%	9 635	21.5%	6 437	14.1%	8 077	17.7%	32 481	71.0%	10 642	93.6%	(24.1%)
Other revenue	3 689	6 112	(30 110)	(816.1%)	43 716	1 184.9%	39 522	646.6%	9 688	158.5%	62 816	1 027.8%	44 710	3 241.5%	(78.3%)
Government - operating	144 318	144 318	51 520	35.7%	41 943	29.1%	36 545	25.3%	17 142	11.9%	147 150	102.0%	-	95.6%	(100.0%)
Government - capital	44 850	48 528	1 739	3.9%	0	-	3 463	7.1%	36 168	74.5%	41 371	85.3%	-	11.9%	(100.0%)
Interest	16 967	15 000	4 818	28.4%	4 727	27.9%	8 780	58.5%	5 754	38.4%	24 079	160.5%	5 978	158.8%	(3.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(204 864)	(215 532)	(111 854)	54.6%	(86 667)	42.3%	(46 516)	21.6%	(95 467)	44.3%	(340 503)	158.0%	(43 206)	161.3%	121.0%
Suppliers and employees	(201 411)	(211 930)	(111 369)	55.3%	(86 425)	42.9%	(46 049)	21.7%	(95 467)	45.0%	(339 309)	160.1%	(43 206)	163.4%	121.0%
Finance charges	(3 163)	(3 016)	(485)	15.3%	(242)	7.6%	(467)	15.5%	-	-	(1 194)	39.6%	-	35.7%	-
Transfers and grants	(290)	(586)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	57 062	51 580	(73 527)	(128.9%)	16 331	28.6%	53 520	103.8%	(16 224)	(31.5%)	(19 900)	(38.6%)	19 151	110.3%	(184.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(77 567)	(79 895)	(2 759)	3.6%	(20 954)	27.0%	(10 687)	13.4%	(20 565)	25.7%	(54 965)	68.8%	(13 455)	66.1%	52.8%
Capital assets	(77 567)	(79 895)	(2 759)	3.6%	(20 954)	27.0%	(10 687)	13.4%	(20 565)	25.7%	(54 965)	68.8%	(13 455)	66.1%	52.8%
Net Cash from/(used) Investing Activities	(77 567)	(79 895)	(2 759)	3.6%	(20 954)	27.0%	(10 687)	13.4%	(20 565)	25.7%	(54 965)	68.8%	(13 455)	66.1%	52.8%
Cash Flow from Financing Activities															
Receipts	75	78	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	75	78	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(841)	(841)	(418)	49.7%	-	-	(422)	50.2%	-	-	(841)	100.0%	(412)	100.0%	(100.0%)
Repayment of borrowing	(841)	(841)	(418)	49.7%	-	-	(422)	50.2%	-	-	(841)	100.0%	(412)	100.0%	(100.0%)
Net Cash from/(used) Financing Activities	(766)	(763)	(418)	54.6%	-	-	(422)	55.4%	-	-	(841)	110.2%	(412)	109.5%	(100.0%)
Net Increase/(Decrease) in cash held	(21 271)	(29 078)	(76 704)	360.6%	(4 623)	21.7%	42 411	(145.9%)	(36 789)	126.5%	(75 705)	260.4%	5 283	(4.9%)	(796.3%)
Cash/cash equivalents at the year begin:	227 591	-	294 260	129.3%	217 556	95.6%	212 933	-	255 344	-	294 260	-	249 143	100.0%	2.5%
Cash/cash equivalents at the year end:	206 321	(29 078)	217 556	105.4%	212 933	103.2%	255 344	(878.1%)	218 555	(751.6%)	218 555	(751.6%)	254 427	111.8%	(14.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 110	13.5%	1 378	6.0%	1 011	4.4%	17 547	76.1%	23 046	39.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	73	.8%	268	2.8%	181	1.9%	9 080	94.6%	9 602	16.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	966	5.0%	757	3.9%	677	3.5%	16 821	87.5%	19 220	33.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	25	2.8%	7	.8%	3	.4%	868	96.0%	904	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	268	5.0%	208	3.9%	4 924	91.2%	5 400	9.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 174	7.2%	2 677	4.6%	2 080	3.6%	49 240	84.6%	58 171	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 410	21.4%	1 097	16.7%	857	13.0%	3 218	48.9%	6 581	11.3%	-	-	-	-
Commercial	1 575	10.3%	537	3.5%	336	2.2%	12 840	84.0%	15 287	26.3%	-	-	-	-
Households	1 189	3.3%	1 044	2.9%	888	2.4%	33 182	91.4%	36 303	62.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 174	7.2%	2 677	4.6%	2 080	3.6%	49 240	84.6%	58 171	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 575	100.0%	-	-	-	-	-	-	2 575	8.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	825	100.0%	-	-	-	-	-	-	825	2.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 306	100.0%	-	-	-	-	-	-	1 306	4.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 952	100.0%	-	-	-	-	-	-	24 952	84.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	29 658	100.0%	-	-	-	-	-	-	29 658	100.0%

Contact Details

Municipal Manager	Mr MM Yawa	051 603 1309
Financial Manager	Mr K Fourie	051 603 1320

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: WALTER SISULU (EC145)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	256 336	256 336	64 827	25.3%	48 262	18.8%	51 052	19.9%	59 661	23.3%	223 802	87.3%	38 952	87.3%	53.2%
Property rates	38 549	38 549	5 805	15.1%	6 638	17.2%	3 110	8.1%	3 677	9.5%	19 230	49.9%	1 297	85.1%	183.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	98 610	98 610	24 483	24.8%	17 617	17.9%	20 881	21.2%	40 677	41.3%	103 658	105.1%	22 189	96.1%	83.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	27 990	27 990	10 437	37.3%	11 834	42.3%	9 330	33.3%	8 026	28.7%	39 626	141.6%	10 464	117.3%	(23.3%)
Service charges - other	-	-	-	-	381	-	-	-	-	-	381	-	-	-	-
Rental of facilities and equipment	3 309	3 309	594	17.9%	34	1.0%	203	6.1%	386	11.7%	1 217	36.8%	901	67.0%	(57.2%)
Interest earned - external investments	2 650	2 650	38	1.4%	36	1.3%	180	6.8%	162	6.1%	415	15.7%	225	52.8%	(28.0%)
Interest earned - outstanding debtors	5 513	5 513	31	.6%	-	-	725	13.1%	2 273	41.2%	3 029	54.9%	1 956	97.2%	16.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	663	663	3	.4%	5	.8%	157	23.6%	9	1.3%	173	26.1%	35	49.4%	(75.4%)
Licences and permits	5 881	5 881	1 142	19.4%	426	7.3%	876	14.9%	1 118	19.0%	3 562	60.6%	951	65.8%	17.5%
Agency services	3 372	3 372	-	-	308	9.1%	-	-	-	-	308	9.1%	-	8.6%	-
Transfers recognised - operational	60 456	60 456	21 949	36.3%	10 203	16.9%	15 116	25.0%	2 889	4.8%	50 157	83.0%	573	83.1%	403.8%
Other own revenue	9 242	9 242	347	3.7%	780	8.4%	475	5.1%	428	4.6%	2 030	22.0%	361	24.7%	18.7%
Gains on disposal of PPE	101	101	-	-	-	-	-	-	16	16.1%	16	16.1%	-	-	(100.0%)
Operating Expenditure	238 205	238 205	47 828	20.1%	45 762	19.2%	34 702	14.6%	57 310	24.1%	185 602	77.9%	72 100	107.1%	(20.5%)
Employee related costs	95 188	95 188	20 661	21.7%	26 637	28.0%	19 442	20.4%	19 209	20.2%	85 948	90.3%	18 728	97.7%	2.6%
Remuneration of councillors	8 833	8 833	1 902	21.5%	1 980	22.4%	2 040	23.1%	1 617	18.3%	7 539	85.3%	2 280	98.4%	(29.1%)
Debt impairment	2 575	2 575	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	16 631	16 631	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	459	459	986	214.8%	-	-	-	-	76	16.5%	1 062	231.3%	986	266.3%	(92.3%)
Bulk purchases	77 868	77 868	16 709	21.5%	5 838	7.5%	5 277	6.8%	19 807	25.4%	47 631	61.2%	35 468	119.4%	(44.2%)
Other Materials	-	-	384	-	722	-	118	-	962	-	2 185	-	812	-	18.4%
Contracted services	4 980	4 980	139	2.8%	-	-	-	-	-	-	139	2.8%	139	-	(100.0%)
Transfers and grants	375	375	290	77.3%	387	103.2%	408	108.9%	2 987	797.3%	4 072	1 086.7%	1 733	1 189.0%	72.3%
Other expenditure	31 296	31 296	6 758	21.6%	10 198	32.6%	7 418	23.7%	12 652	40.4%	37 026	118.3%	11 953	116.8%	5.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 131	18 131	16 999		2 500		16 350		2 351		38 200		(33 147)		
Transfers recognised - capital	23 801	23 801	-	-	-	-	-	-	-	-	-	-	2 878	30.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41 932	41 932	16 999		2 500		16 350		2 351		38 200		(30 270)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	41 932	41 932	16 999		2 500		16 350		2 351		38 200		(30 270)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	41 932	41 932	16 999		2 500		16 350		2 351		38 200		(30 270)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	41 932	41 932	16 999		2 500		16 350		2 351		38 200		(30 270)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	25 601	25 601	-	-	9 558	37.3%	1 578	6.2%	4 508	17.6%	15 644	61.1%	2 689	79.9%	67.7%
National Government	23 801	23 801	-	-	9 558	40.2%	1 578	6.6%	4 508	18.9%	15 644	65.7%	2 689	79.4%	67.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 801	23 801	-	-	9 558	40.2%	1 578	6.6%	4 508	18.9%	15 644	65.7%	2 689	73.6%	67.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 800	1 800	-	-	-	-	-	-	-	-	-	-	-	2 664.3%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	25 601	25 601	-	-	9 558	37.3%	1 578	6.2%	4 508	17.6%	15 644	61.1%	2 689	79.9%	67.7%
Governance and Administration	1 760	1 760	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 710	1 710	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	20	20	-	-	-	-	-	-	-	-	-	-	914	35 851.6%	(100.0%)
Community & Social Services	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	914	71 703.1%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 580	18 580	-	-	9 328	50.2%	-	-	1 986	10.7%	11 314	60.9%	1 505	60.6%	32.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	18 580	18 580	-	-	9 328	50.2%	-	-	1 986	10.7%	11 314	60.9%	1 505	60.6%	32.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 241	5 241	-	-	230	4.4%	1 578	30.1%	2 522	48.1%	4 330	82.6%	269	88.8%	836.6%
Electricity	5 241	5 241	-	-	230	4.4%	1 578	30.1%	2 522	48.1%	4 330	82.6%	269	88.8%	836.6%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	277 113	277 113	81 137	29.3%	64 744	23.4%	60 999	22.0%	39 891	14.4%	246 771	89.1%	56 854	121.2%	(29.8%)
Property rates, penalties and collection charges	37 778	37 778	4 333	11.5%	7 560	20.0%	3 767	10.0%	4 262	11.3%	19 922	52.7%	3 409	35.5%	25.0%
Service charges	125 989	125 989	16 424	13.0%	19 364	15.4%	17 058	13.5%	17 193	13.6%	70 039	55.6%	16 183	74.5%	6.2%
Other revenue	25 488	25 488	22 471	88.2%	22 181	87.0%	15 250	59.8%	18 437	72.3%	78 338	307.4%	37 256	677.2%	(50.5%)
Government - operating	55 894	55 894	26 644	47.7%	12 832	23.0%	13 619	24.4%	-	-	53 095	95.0%	-	89.5%	-
Government - capital	23 801	23 801	11 265	47.3%	2 806	11.8%	11 305	47.5%	-	-	25 376	106.6%	-	90.8%	-
Interest	8 163	8 163	-	-	-	-	-	-	-	-	-	-	6	35.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(251 412)	(251 412)	(79 747)	31.7%	(52 829)	21.0%	(56 424)	22.4%	(40 888)	16.3%	(229 887)	91.4%	(66 617)	131.5%	(38.6%)
Suppliers and employees	(237 607)	(237 607)	(79 747)	33.6%	(52 829)	22.2%	(56 424)	23.7%	(40 888)	17.2%	(229 887)	96.8%	(66 617)	130.3%	(38.6%)
Finance charges	(5 430)	(5 430)	-	-	-	-	-	-	-	-	-	-	-	921.9%	-
Transfers and grants	(8 376)	(8 376)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	25 701	25 701	1 390	5.4%	11 915	46.4%	4 575	17.8%	(997)	(3.9%)	16 883	65.7%	(9 763)	77.9%	(89.8%)
Cash Flow from Investing Activities															
Receipts	101	101	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	101	101	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(25 601)	(25 601)	-	-	(8 384)	32.7%	(1 776)	6.9%	(5 693)	22.2%	(15 853)	61.9%	(4 564)	85.7%	24.7%
Capital assets	(25 601)	(25 601)	-	-	(8 384)	32.7%	(1 776)	6.9%	(5 693)	22.2%	(15 853)	61.9%	(4 564)	85.7%	24.7%
Net Cash from/(used) Investing Activities	(25 500)	(25 500)	-	-	(8 384)	32.9%	(1 776)	7.0%	(5 693)	22.3%	(15 853)	62.2%	(4 564)	85.7%	24.7%
Cash Flow from Financing Activities															
Receipts	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(211)	(211)	-	-	(395)	187.3%	(204)	96.4%	-	-	(599)	283.7%	(403)	268.2%	(100.0%)
Repayment of borrowing	(211)	(211)	-	-	(395)	187.3%	(204)	96.4%	-	-	(599)	283.7%	(403)	268.2%	(100.0%)
Net Cash from/(used) Financing Activities	(111)	(111)	-	-	(395)	355.9%	(204)	183.2%	-	-	(599)	539.1%	(403)	264.9%	(100.0%)
Net Increase/(Decrease) in cash held	89	89	1 390	1 556.7%	3 135	3 511.2%	2 595	2 906.3%	(6 689)	(7 491.3%)	431	482.8%	(14 730)	38.6%	(54.6%)
Cash/cash equivalents at the year begin:	21 658	21 658	308	1.4%	1 699	7.8%	4 834	22.3%	7 429	34.3%	308	1.4%	19 968	22.9%	(62.8%)
Cash/cash equivalents at the year end:	21 747	21 747	1 699	7.8%	4 834	22.2%	7 429	34.2%	740	3.4%	740	3.4%	5 238	32.4%	(85.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 301	12.3%	5 707	21.3%	1 378	5.1%	16 411	61.2%	26 797	18.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 066	7.5%	920	3.4%	722	2.6%	23 722	86.5%	27 430	19.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 024	3.4%	1 830	3.0%	1 724	2.9%	54 833	90.8%	60 412	42.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 296	15.3%	925	3.3%	784	2.8%	22 150	78.7%	28 156	19.7%	-	-	-	-
Total By Income Source	11 688	8.2%	9 383	6.6%	4 608	3.2%	117 117	82.0%	142 795	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 853	8.1%	5 380	15.3%	1 255	3.6%	25 751	73.1%	35 239	24.7%	-	-	-	-
Commercial	4 763	19.6%	1 057	4.3%	878	3.6%	17 592	72.4%	24 291	17.0%	-	-	-	-
Households	4 056	4.9%	2 933	3.5%	2 463	3.0%	73 529	88.6%	82 981	58.1%	-	-	-	-
Other	16	5.5%	14	4.7%	11	3.8%	244	85.9%	284	.2%	-	-	-	-
Total By Customer Group	11 688	8.2%	9 383	6.6%	4 608	3.2%	117 117	82.0%	142 795	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 598	4.2%	2 866	1.4%	16 520	8.0%	177 691	86.4%	205 675	81.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	21 881	100.0%	21 881	8.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 780	14.1%	1 663	8.4%	633	3.2%	14 689	74.3%	19 765	7.9%
Auditor-General	181	4.1%	684	15.5%	474	10.8%	3 060	69.6%	4 399	1.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	11 559	4.6%	5 213	2.1%	17 627	7.0%	217 321	86.3%	251 719	100.0%

Contact Details

Municipal Manager	Ms FKP Ntlemeza	051 653 0106
Financial Manager	Mr BJ Vorster	051 633 2441

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: JOE GQABI (DC14)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	559 015	571 297	65 822	11.8%	192 515	34.4%	133 530	23.4%	119 372	20.9%	511 238	89.5%	(36 382)	65.1%	(428.1%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	115 255	115 255	33 239	28.8%	34 298	29.8%	46 591	40.4%	34 915	30.3%	149 043	129.3%	19 818	49.9%	76.2%
Service charges - sanitation revenue	44 599	44 599	7 457	16.7%	7 484	16.8%	12 032	27.0%	7 251	16.3%	34 224	76.7%	24 729	173.6%	(70.7%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	691	9	-	-	-	-	-	-	-	-	-	-	(1)	38.9%	(100.0%)
Interest earned - external investments	4 030	4 030	-	-	-	-	1 772	44.0%	3 471	86.1%	5 243	130.1%	1 010	96.8%	243.6%
Interest earned - outstanding debtors	24 018	24 018	-	-	-	-	14 413	60.0%	11 277	47.0%	25 690	107.0%	(1 952)	48.0%	(677.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	1 636	540	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	368 286	382 346	25 126	6.8%	150 733	40.9%	58 674	15.3%	62 458	16.3%	296 991	77.7%	(71 735)	66.1%	(187.1%)
Other own revenue	500	500	-	-	-	-	47	9.4%	-	-	47	9.4%	(8 251)	(1 267.7%)	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	568 824	600 151	56 785	10.0%	70 114	12.3%	228 544	38.1%	146 930	24.5%	502 374	83.7%	303 013	95.6%	(51.5%)
Employee related costs	204 358	203 905	55 058	26.9%	68 952	33.7%	51 572	25.3%	53 402	26.2%	228 983	112.3%	60 559	109.2%	(11.8%)
Remuneration of councillors	6 305	6 376	1 727	27.4%	1 163	18.4%	1 487	23.3%	1 720	27.0%	6 097	95.6%	1 510	106.8%	13.9%
Debt impairment	75 020	75 020	-	-	-	-	-	-	-	-	-	-	26 669	44.0%	(100.0%)
Depreciation and asset impairment	49 457	49 457	-	-	-	-	-	-	-	-	-	-	49 159	106.0%	(100.0%)
Finance charges	3 378	3 448	-	-	-	-	183	5.3%	-	-	183	5.3%	3 019	562.7%	(100.0%)
Bulk purchases	10 000	9 150	-	-	-	-	1 969	21.5%	9 578	104.7%	11 546	126.2%	2 353	49.5%	307.0%
Other Materials	-	23 922	-	-	-	-	22 063	92.2%	1 445	6.0%	23 508	98.3%	-	-	(100.0%)
Contracted services	100 684	145 061	-	-	-	-	77 326	53.3%	40 179	27.7%	117 505	81.0%	5 424	10.1%	640.8%
Transfers and grants	9 305	9 355	-	-	-	-	7 245	77.4%	2 975	31.8%	10 219	109.2%	2 319	364.1%	28.3%
Other expenditure	110 319	74 456	-	-	-	-	66 699	89.6%	37 633	50.5%	104 332	140.1%	150 559	196.8%	(75.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	1 442	-	(100.0%)
Surplus/(Deficit)	(9 810)	(28 854)	9 037		122 401		(95 014)		(27 559)		8 865		(339 395)		
Transfers recognised - capital	209 500	174 458	15 524	7.4%	20 606	9.8%	14 372	8.2%	115 679	66.3%	166 181	95.3%	119 579	140.9%	(3.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	199 690	145 604	24 561		143 006		(80 642)		88 121		175 045		(219 816)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	199 690	145 604	24 561		143 006		(80 642)		88 121		175 045		(219 816)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	199 690	145 604	24 561		143 006		(80 642)		88 121		175 045		(219 816)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	199 690	145 604	24 561		143 006		(80 642)		88 121		175 045		(219 816)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	225 522	194 838	-	-	-	-	67 725	34.8%	115 679	59.4%	183 404	94.1%	39 298	64.2%	194.4%
National Government	179 085	154 838	-	-	-	-	38 680	25.0%	115 679	74.7%	154 359	99.7%	32 581	94.2%	255.1%
Provincial Government	40 000	40 000	-	-	-	-	29 045	72.6%	-	-	29 045	72.6%	6 718	22.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	219 085	194 838	-	-	-	-	67 725	34.8%	115 679	59.4%	183 404	94.1%	39 298	67.8%	194.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 437	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	225 522	194 838	-	-	-	-	67 725	34.8%	115 679	59.4%	183 404	94.1%	39 298	64.2%	194.4%
Governance and Administration	2 670	12 530	-	-	-	-	165	1.3%	2 400	19.2%	2 565	20.5%	311	37.9%	671.7%
Executive & Council	500	500	-	-	-	-	-	-	465	93.0%	465	93.0%	207	561.8%	124.8%
Budget & Treasury Office	2 170	12 030	-	-	-	-	165	1.4%	-	-	165	1.4%	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	1 935	-	1 935	-	104	-	1 757.3%
Community and Public Safety	3 055	450	-	-	-	-	-	-	2 750	611.1%	2 750	611.1%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 000	-	-	-	-	-	-	-	2 750	-	2 750	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	55	450	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	151 477	113 103	-	-	-	-	32 068	28.4%	41 989	37.1%	74 057	65.5%	-	-	(100.0%)
Planning and Development	150 795	113 103	-	-	-	-	32 068	28.4%	41 989	37.1%	74 057	65.5%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	682	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	68 320	68 756	-	-	-	-	35 492	51.6%	68 540	99.7%	104 032	151.3%	38 987	69.1%	75.8%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	48 320	48 290	-	-	-	-	28 543	59.1%	60 186	124.6%	88 729	183.7%	21 371	71.2%	181.6%
Waste Water Management	20 000	20 466	-	-	-	-	6 949	34.0%	8 354	40.8%	15 303	74.8%	17 616	60.9%	(52.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	658 191	658 884	208 563	31.7%	175 325	26.6%	160 679	24.4%	17 706	2.7%	562 272	85.3%	216 110	111.5%	(91.8%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	63 942	63 942	2 427	3.8%	8 492	13.3%	11 290	17.7%	7 276	11.4%	29 485	46.1%	38 709	76.0%	(81.2%)
Other revenue	2 826	2 826	-	-	-	-	-	-	-	-	-	-	6 769	397.0%	(100.0%)
Government - operating	368 286	386 716	121 492	33.0%	90 268	24.5%	77 567	20.1%	1 534	.4%	290 861	75.2%	287 446	138.0%	(99.5%)
Government - capital	209 500	191 763	84 644	40.4%	76 565	36.5%	71 822	37.5%	8 895	4.6%	241 926	126.2%	(140 670)	62.3%	(106.3%)
Interest	13 637	13 637	-	-	-	-	-	-	-	-	-	-	23 856	715.0%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(424 957)	(433 647)	(57 382)	13.5%	(70 736)	16.6%	(228 544)	52.7%	(147 167)	33.9%	(503 828)	116.2%	(208 866)	99.4%	(29.5%)
Suppliers and employees	(412 556)	(421 196)	(57 382)	13.9%	(70 736)	17.1%	(221 116)	52.5%	(143 956)	34.2%	(493 189)	117.1%	(228 666)	99.2%	(37.0%)
Finance charges	(3 097)	(3 097)	-	-	-	-	(183)	5.9%	(237)	7.6%	(420)	13.6%	1 023	-	(123.1%)
Transfers and grants	(9 305)	(9 355)	-	-	-	-	(7 245)	77.4%	(2 975)	31.8%	(10 219)	109.2%	18 777	100.0%	(115.8%)
Net Cash from/(used) Operating Activities	233 234	225 237	151 181	64.8%	104 589	44.8%	(67 865)	(30.1%)	(129 461)	(57.5%)	58 444	25.9%	7 244	136.0%	(1 887.2%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(225 522)	(194 838)	(7 119)	3.2%	-	-	(67 725)	34.8%	(115 679)	59.4%	(190 523)	97.8%	(61 514)	68.0%	88.1%
Capital assets	(225 522)	(194 838)	(7 119)	3.2%	-	-	(67 725)	34.8%	(115 679)	59.4%	(190 523)	97.8%	(61 514)	68.0%	88.1%
Net Cash from/(used) Investing Activities	(225 522)	(194 838)	(7 119)	3.2%	-	-	(67 725)	34.8%	(115 679)	59.4%	(190 523)	97.8%	(61 514)	68.0%	88.1%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	23	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	23	-	(100.0%)
Payments	(5 905)	(5 905)	-	-	-	-	-	-	-	-	-	-	(2 758)	87.5%	(100.0%)
Repayment of borrowing	(5 905)	(5 905)	-	-	-	-	-	-	-	-	-	-	(2 758)	87.5%	(100.0%)
Net Cash from/(used) Financing Activities	(5 905)	(5 905)	-	-	-	-	-	-	-	-	-	-	(2 735)	87.0%	(100.0%)
Net Increase/(Decrease) in cash held	1 807	24 494	144 063	7 971.6%	104 589	5 787.4%	(135 590)	(553.6%)	(245 140)	(1 000.8%)	(132 078)	(539.2%)	(57 004)	2 384.0%	330.0%
Cash/cash equivalents at the year begin:	3 209	3 209	3 130	97.5%	147 193	4 587.4%	251 782	7 847.0%	116 192	3 621.2%	3 130	97.5%	213 164	100.0%	(45.5%)
Cash/cash equivalents at the year end:	5 016	27 702	147 193	2 934.6%	251 782	5 019.8%	116 192	419.4%	(128 948)	(465.5%)	(128 948)	(465.5%)	156 159	4 866.4%	(182.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 677	3.8%	12 254	3.7%	13 621	4.1%	291 354	88.3%	329 906	73.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 889	3.2%	3 606	3.0%	3 443	2.8%	110 204	91.0%	121 141	26.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Total By Income Source	16 566	3.7%	15 859	3.5%	17 064	3.8%	401 559	89.0%	451 048	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	900	4.7%	1 018	5.3%	879	4.5%	16 539	85.5%	19 336	4.3%	-	-	-	-
Commercial	1 244	4.1%	1 028	3.4%	1 396	4.6%	26 384	87.8%	30 052	6.7%	-	-	-	-
Households	14 391	3.6%	13 783	3.4%	14 753	3.7%	357 210	89.3%	400 136	88.7%	-	-	-	-
Other	32	2.1%	31	2.0%	36	2.3%	1 426	93.5%	1 524	.3%	-	-	-	-
Total By Customer Group	16 566	3.7%	15 859	3.5%	17 064	3.8%	401 559	89.0%	451 048	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	172	100.0%	-	-	-	-	-	-	172	.5%
Bulk Water	3 385	100.0%	-	-	-	-	-	-	3 385	9.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	34 155	100.0%	-	-	-	-	-	-	34 155	90.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	57	100.0%	-	-	-	-	-	-	57	.2%
Total	37 769	100.0%	-	-	-	-	-	-	37 769	100.0%

Contact Details

Municipal Manager	Mr Zolile Albert Williams	045 979 3006
Financial Manager	Ms Sulene du Toit	045 979 3017

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUZA HILLS (EC153)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	315 789	342 996	107 085	33.9%	188 966	59.8%	71 390	20.8%	6 193	1.8%	373 635	108.9%	4 366	75.4%	41.9%
Property rates	28 628	28 628	1 583	5.5%	11 509	40.2%	5 136	17.9%	2 943	10.3%	21 171	74.0%	-	15.1%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 286	1 286	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	205	-	203	-	305	-	305	-	1 018	-	315	-	(3.2%)
Rental of facilities and equipment	1 482	1 482	4	.3%	5	.3%	8	.5%	14	.9%	31	2.1%	71	665.1%	(80.3%)
Interest earned - external investments	41 099	70 543	4 300	10.5%	1 653	4.0%	2 245	3.2%	1 724	2.4%	9 922	14.1%	1 822	12.8%	(5.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	364	214	13	3.5%	30	8.3%	14	6.7%	5	2.3%	62	29.2%	6	81.9%	(14.1%)
Licences and permits	138	100	-	-	5	4.0%	11	11.4%	7	6.5%	23	23.4%	-	-	(100.0%)
Agency services	5 934	3 567	858	14.5%	996	16.8%	822	23.0%	836	23.4%	3 511	98.4%	767	85.6%	9.0%
Transfers recognised - operational	231 918	231 718	96 867	41.8%	173 985	75.0%	58 143	25.1%	63	-	329 058	142.0%	72	99.2%	(12.8%)
Other own revenue	4 939	5 458	3 255	65.9%	579	11.7%	4 706	86.2%	299	5.5%	8 839	162.0%	1 313	98.3%	(77.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	310 625	313 298	52 035	16.8%	54 624	17.6%	55 018	17.6%	59 486	19.0%	221 163	70.6%	52 847	92.2%	12.6%
Employee related costs	143 497	143 497	27 117	18.9%	27 983	19.5%	29 930	20.9%	29 878	20.8%	114 908	80.1%	27 607	106.4%	8.2%
Remuneration of councillors	22 954	22 954	5 313	23.1%	5 313	23.1%	5 987	26.1%	5 411	23.6%	22 024	95.9%	5 262	47.5%	2.8%
Debt impairment	9 000	9 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	41 000	41 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 173	1 173	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	53.8%	-
Other Materials	14 472	13 897	497	3.4%	2 626	18.1%	465	3.3%	1 632	11.7%	5 220	37.6%	1 475	38.6%	10.7%
Contracted services	2 120	2 700	1 025	48.4%	1 241	58.6%	2 760	102.2%	1 834	67.9%	6 861	254.1%	1 452	81.0%	26.4%
Transfers and grants	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	72 408	75 076	18 082	25.0%	17 460	24.1%	15 876	21.1%	20 731	27.6%	72 149	96.1%	17 052	143.9%	21.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 164	29 699	55 050		134 342		16 372		(53 293)		152 472		(48 482)		
Transfers recognised - capital	79 326	79 326	25 746	32.5%	-	-	34 246	43.2%	-	-	59 992	75.6%	-	92.4%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	84 490	109 025	80 796		134 342		50 618		(53 293)		212 464		(48 482)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	84 490	109 025	80 796		134 342		50 618		(53 293)		212 464		(48 482)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	84 490	109 025	80 796		134 342		50 618		(53 293)		212 464		(48 482)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	84 490	109 025	80 796		134 342		50 618		(53 293)		212 464		(48 482)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	134 490	159 556	9 274	6.9%	25 651	19.1%	24 083	15.1%	41 895	26.3%	100 903	63.2%	38 393	66.3%	9.1%
National Government	79 326	79 326	9 078	11.4%	25 251	31.8%	24 083	30.4%	40 577	51.2%	98 989	124.8%	37 278	154.5%	8.8%
Provincial Government	-	-	-	-	-	-	-	-	924	-	924	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	79 326	79 326	9 078	11.4%	25 251	31.8%	24 083	30.4%	41 501	52.3%	99 913	126.0%	37 278	154.5%	11.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	55 164	80 230	196	.4%	400	.7%	-	-	334	.4%	931	1.2%	1 114	1.2%	(70.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	60	-	60	-	-	-	(100.0%)
Capital Expenditure Standard Classification	134 490	159 556	9 274	6.9%	25 651	19.1%	24 083	15.1%	41 895	26.3%	100 903	63.2%	38 393	66.3%	9.1%
Governance and Administration	13 997	18 782	220	1.6%	1 790	12.8%	5 818	31.0%	20	.1%	7 848	41.8%	322	45.5%	(93.7%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	13 997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	18 782	220	-	1 790	-	5 818	31.0%	20	.1%	7 848	41.8%	322	-	(93.7%)
Community and Public Safety	8 645	7 407	651	7.5%	1 900	22.0%	-	-	-	-	2 551	34.4%	798	74.6%	(100.0%)
Community & Social Services	8 645	7 407	651	7.5%	1 047	12.1%	-	-	-	-	1 698	22.9%	798	74.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	853	-	-	-	-	-	853	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	83 848	105 167	6 817	8.1%	20 300	24.2%	13 938	13.3%	23 889	22.7%	64 944	61.8%	26 611	68.8%	(10.2%)
Planning and Development	-	-	34	-	-	-	-	-	-	-	34	-	-	18.3%	-
Road Transport	83 848	105 167	6 784	8.1%	20 300	24.2%	13 938	13.3%	23 889	22.7%	64 911	61.7%	26 611	71.9%	(10.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	28 000	28 200	1 586	5.7%	1 662	5.9%	4 327	15.3%	17 985	63.8%	25 560	90.6%	10 661	62.9%	68.7%
Electricity	28 000	28 200	1 586	5.7%	1 662	5.9%	4 327	15.3%	17 985	63.8%	25 560	90.6%	10 661	62.9%	68.7%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	395 115	422 322	132 834	33.6%	188 966	47.8%	105 636	25.0%	6 193	1.5%	433 630	102.7%	6 270	82.8%	(1.2%)
Property rates, penalties and collection charges	28 628	28 628	1 496	5.2%	11 509	40.2%	5 136	17.9%	2 943	10.3%	21 083	73.6%	1 914	52.4%	53.7%
Service charges	1 286	1 286	205	16.0%	203	15.8%	305	23.7%	305	23.7%	1 018	79.1%	305	87.2%	-
Other revenue	12 858	10 821	8 520	66.3%	2 295	17.8%	5 561	51.4%	1 160	10.7%	17 536	162.1%	2 157	97.5%	(46.2%)
Government - operating	231 918	231 718	96 867	41.8%	168 985	72.9%	58 143	25.1%	63	-	324 058	139.9%	72	99.0%	(12.8%)
Government - capital	79 326	79 326	25 746	32.5%	5 000	6.3%	34 246	43.2%	-	-	64 992	81.9%	-	100.0%	-
Interest	41 099	70 543	-	-	974	2.4%	2 245	3.2%	1 724	2.4%	4 943	7.0%	1 822	12.6%	(5.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(260 625)	(313 298)	(52 041)	20.0%	(55 673)	21.4%	(55 018)	17.6%	(59 486)	19.0%	(222 218)	70.9%	(53 100)	73.8%	12.0%
Suppliers and employees	(255 452)	(308 125)	(51 972)	20.3%	(55 627)	21.8%	(55 002)	17.9%	(59 427)	19.3%	(222 029)	72.1%	(52 808)	74.7%	12.5%
Finance charges	(1 173)	(1 173)	(69)	5.9%	(46)	3.9%	(16)	1.3%	(59)	5.0%	(189)	16.1%	(292)	368.2%	(79.8%)
Transfers and grants	(4 000)	(4 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	134 490	109 025	80 793	60.1%	133 293	99.1%	50 618	46.4%	(53 293)	(48.9%)	211 412	193.9%	(46 830)	102.2%	13.8%
Cash Flow from Investing Activities															
Receipts	9 436	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	9 436	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(134 489)	(159 556)	(9 274)	6.9%	(25 651)	19.1%	(24 083)	15.1%	(41 895)	26.3%	(100 903)	63.2%	(38 393)	66.3%	9.1%
Capital assets	(134 489)	(159 556)	(9 274)	6.9%	(25 651)	19.1%	(24 083)	15.1%	(41 895)	26.3%	(100 903)	63.2%	(38 393)	66.3%	9.1%
Net Cash from/(used) Investing Activities	(125 053)	(159 556)	(9 274)	7.4%	(25 651)	20.5%	(24 083)	15.1%	(41 895)	26.3%	(100 903)	63.2%	(38 393)	66.3%	9.1%
Cash Flow from Financing Activities															
Receipts	(598)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(598)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(696)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(696)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 294)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 143	(50 531)	71 519	878.2%	107 641	1 321.8%	26 536	(52.5%)	(95 187)	188.4%	110 509	(218.7%)	(85 223)	(44.6%)	11.7%
Cash/cash equivalents at the year begin:	118 422	-	79 923	67.5%	151 442	127.9%	259 083	-	285 619	-	79 923	-	154 740	45.4%	84.6%
Cash/cash equivalents at the year end:	126 565	(50 531)	151 442	119.7%	259 083	204.7%	285 619	(565.2%)	190 431	(376.9%)	190 431	(376.9%)	69 517	94.8%	173.9%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 946	82.5%	6	.1%	-	-	829	17.3%	4 781	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 946	82.5%	6	.1%	-	-	829	17.3%	4 781	100.0%

Contact Details

Municipal Manager	Mr Mveliso Gqada	039 252 0644
Financial Manager	Mrs B. Nobongoza	039 252 0131

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: PORT ST JOHNS (EC154)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	178 037	177 905	68 759	38.6%	56 282	31.6%	4 073	2.3%	7 325	4.1%	136 439	76.7%	1 544	55.5%	374.3%
Property rates	8 416	6 416	9 712	115.4%	2 595	30.8%	849	13.2%	5 589	87.1%	18 744	292.1%	(1)	90.8%	(441 213.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	32	-	-	-	-	-	32	-	-	-	-
Service charges - refuse revenue	1 000	1 000	213	21.3%	49	4.9%	171	17.1%	81	8.1%	514	51.4%	236	122.3%	(65.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	550	50	1	.1%	6	1.0%	5	10.3%	3	5.1%	14	28.0%	1	64.0%	191.2%
Interest earned - external investments	2 000	4 000	-	-	-	-	-	-	23	.6%	23	.6%	374	81.4%	(93.8%)
Interest earned - outstanding debtors	1 052	476	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	210	210	13	6.1%	11	5.0%	9	4.4%	-	-	33	15.5%	3	.7%	(100.0%)
Licences and permits	100	70	426	426.0%	34	33.6%	4	6.0%	63	89.4%	526	752.0%	635	2 697.3%	(90.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	142 974	145 974	56 999	39.9%	48 330	33.8%	1 417	1.0%	1 519	1.0%	108 265	74.2%	279	46.5%	443.4%
Other own revenue	21 735	19 638	1 395	6.4%	5 227	24.0%	1 618	8.2%	48	.2%	8 288	42.2%	17	1 775.2%	179.6%
Gains on disposal of PPE	-	70	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	218 135	216 031	33 075	15.2%	45 660	20.9%	77 745	36.0%	68 472	31.7%	224 952	104.1%	36 477	55.4%	87.7%
Employee related costs	71 166	71 166	13 556	19.0%	8 866	12.5%	9 263	13.0%	9 640	13.5%	41 325	58.1%	11 204	69.4%	(14.0%)
Remuneration of councillors	13 297	14 129	2 088	15.7%	2 033	15.3%	2 566	18.2%	2 115	15.0%	8 802	62.3%	2 243	67.2%	(5.7%)
Debt impairment	8 416	6 312	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	41 712	42 910	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	368	368	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	12 790	10 101	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	8 469	11 469	3 000	35.4%	-	-	-	-	-	-	3 000	26.2%	-	-	-
Other expenditure	61 916	59 576	14 430	23.3%	34 761	56.1%	65 917	110.6%	56 718	95.2%	171 825	288.4%	23 031	82.0%	146.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(40 097)	(38 126)	35 684		10 623		(73 672)		(61 148)		(88 513)		(34 933)		
Transfers recognised - capital	83 420	83 420	12 642	15.2%	10 455	12.5%	36 647	43.9%	25 381	30.4%	85 124	102.0%	6 379	37.2%	297.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 323	45 294	48 326		21 077		(37 025)		(35 767)		(3 389)		(28 554)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	43 323	45 294	48 326		21 077		(37 025)		(35 767)		(3 389)		(28 554)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 323	45 294	48 326		21 077		(37 025)		(35 767)		(3 389)		(28 554)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 323	45 294	48 326		21 077		(37 025)		(35 767)		(3 389)		(28 554)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	93 734	97 432	11 301	12.1%	23 410	25.0%	13 367	13.7%	20 615	21.2%	68 693	70.5%	9 613	42.1%	114.4%
National Government	59 645	59 645	9 504	15.9%	8 741	14.7%	7 122	11.9%	8 544	14.3%	33 911	56.9%	9 613	46.0%	(11.1%)
Provincial Government	26 775	28 550	1 797	6.7%	14 669	54.8%	6 245	21.9%	12 070	42.3%	34 782	121.8%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	86 420	88 195	11 301	13.1%	23 410	27.1%	13 367	15.2%	20 615	23.4%	68 693	77.9%	9 613	46.0%	114.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 314	9 237	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	93 734	97 432	11 301	12.1%	23 410	25.0%	13 367	13.7%	20 615	21.2%	68 693	70.5%	9 613	42.1%	114.4%
Governance and Administration	1 718	2 115	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	1 568	1 632	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	100	423	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	50	60	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 422	922	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	2 422	922	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	89 595	94 395	11 301	12.6%	23 410	26.1%	13 367	14.2%	20 615	21.8%	68 693	72.8%	9 613	43.9%	114.4%
Planning and Development	450	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	89 145	94 345	11 301	12.7%	23 410	26.3%	13 367	14.2%	20 615	21.9%	68 693	72.8%	9 613	43.9%	114.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	258 987	261 325	76 842	29.7%	44 990	17.4%	74 649	28.6%	14 126	5.4%	210 607	80.6%	4 538	68.6%	211.3%
Property rates, penalties and collection charges	2 946	6 416	486	16.5%	2 595	88.1%	849	13.2%	5 589	87.1%	9 519	148.4%	811	15.9%	588.7%
Service charges	1 000	1 000	120	12.0%	126	12.6%	658	65.8%	81	8.1%	984	98.4%	52	20.5%	54.6%
Other revenue	22 595	20 039	1 420	6.3%	5 277	23.4%	1 146	5.7%	113	.6%	7 956	39.7%	1 891	1 550.8%	(94.0%)
Government - operating	142 974	145 974	61 969	43.3%	11 384	8.0%	35 349	24.2%	1 431	1.0%	110 134	75.4%	-	68.5%	(100.0%)
Government - capital	86 420	83 420	12 847	14.9%	25 609	29.6%	36 647	43.9%	6 888	8.3%	81 992	98.3%	538	41.1%	1 180.0%
Interest	3 052	4 476	-	-	-	-	-	-	23	.5%	23	.5%	1 246	84.5%	(98.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(172 007)	(166 907)	(33 301)	19.4%	(64 496)	37.5%	(76 818)	46.0%	(68 472)	41.0%	(243 087)	145.6%	(34 032)	68.7%	101.2%
Suppliers and employees	(163 170)	(155 070)	(27 301)	16.7%	(24 550)	15.0%	(76 732)	49.5%	(68 472)	44.2%	(197 055)	127.1%	(33 809)	71.0%	102.5%
Finance charges	(368)	(368)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 469)	(11 469)	(6 000)	70.8%	(39 946)	471.7%	(86)	.7%	-	-	(46 032)	401.4%	(223)	11.9%	(100.0%)
Net Cash from/(used) Operating Activities	86 980	94 418	43 541	50.1%	(19 506)	(22.4%)	(2 169)	(2.3%)	(54 346)	(57.6%)	(32 480)	(34.4%)	(29 494)	69.9%	84.3%
Cash Flow from Investing Activities															
Receipts	2 738	-	11	.4%	-	-	(1 536)	-	-	-	(1 526)	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	2 738	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	11	-	-	-	(1 536)	-	-	-	(1 526)	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(83 420)	(83 420)	(7 577)	9.1%	(19 195)	23.0%	(10 213)	12.2%	(20 615)	24.7%	(57 600)	69.0%	-	.5%	(100.0%)
Capital assets	(83 420)	(83 420)	(7 577)	9.1%	(19 195)	23.0%	(10 213)	12.2%	(20 615)	24.7%	(57 600)	69.0%	-	.5%	(100.0%)
Net Cash from/(used) Investing Activities	(80 682)	(83 420)	(7 567)	9.4%	(19 195)	23.8%	(11 749)	14.1%	(20 615)	24.7%	(59 126)	70.9%	-	85.7%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	6 298	10 998	35 974	571.2%	(38 701)	(614.5%)	(13 918)	(126.5%)	(74 961)	(681.6%)	(91 606)	(832.9%)	(29 494)	82.9%	154.2%
Cash/cash equivalents at the year begin:	50 000	98 250	50 000	100.0%	85 974	171.9%	47 273	48.1%	33 355	33.9%	50 000	50.9%	(35 945)	107.6%	(192.8%)
Cash/cash equivalents at the year end:	56 298	109 248	85 974	152.7%	47 273	84.0%	33 355	30.5%	(41 606)	(38.1%)	(41 606)	(38.1%)	(65 439)	81.3%	(36.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(436)	(1.3%)	434	1.3%	433	1.3%	32 579	98.7%	33 009	80.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	253	3.3%	145	1.9%	143	1.9%	7 108	92.9%	7 649	18.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	162	100.0%	162	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(183)	(.4%)	579	1.4%	576	1.4%	39 849	97.6%	40 820	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(506)	(3.5%)	214	1.5%	213	1.5%	14 594	100.5%	14 515	35.6%	-	-	-	-
Commercial	66	.7%	157	1.6%	156	1.6%	9 646	96.2%	10 024	24.6%	-	-	-	-
Households	258	1.6%	207	1.3%	207	1.3%	15 609	95.9%	16 281	39.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(183)	(.4%)	579	1.4%	576	1.4%	39 849	97.6%	40 820	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(921)	(229.3%)	(52)	(12.9%)	534	133.0%	840	209.3%	402	222.3%
Auditor-General	-	-	-	-	(4)	1.7%	(217)	98.3%	(221)	(122.3%)
Other	-	-	-	-	-	-	-	-	-	-
Total	(921)	(509.9%)	(52)	(28.8%)	530	293.6%	623	345.0%	181	100.0%

Contact Details

Municipal Manager	Mr N. Pakade	047 564 1208
Financial Manager	Mrs P.Gwana	047 564 1208

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NYANDENI (EC155)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	357 224	379 787	129 459	36.2%	34 957	9.8%	76 341	20.1%	4 912	1.3%	245 670	64.7%	4 224	83.3%	16.3%
Property rates	7 405	10 954	8	.1%	31 732	428.6%	-	-	-	-	31 740	289.8%	-	122.9%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	(2 291)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	227	277	19	8.4%	62	27.3%	41	14.9%	41	14.9%	163	59.0%	19	73.2%	116.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	45	45	14	32.4%	13	28.7%	178	399.1%	72	162.6%	277	622.8%	7	19 225.8%	874.9%
Interest earned - external investments	8 300	10 300	1 283	15.5%	517	6.2%	1 035	10.1%	3 173	30.8%	6 009	58.3%	877	36.9%	261.7%
Interest earned - outstanding debtors	1 293	1 293	4	.3%	89	6.9%	5	.4%	11	.9%	109	8.4%	4	267.0%	150.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	430	415	8	1.8%	48	11.1%	25	6.0%	50	12.1%	130	31.4%	26	44.3%	91.6%
Licences and permits	4 356	4 356	894	20.5%	879	20.2%	1 046	24.0%	1 170	26.9%	3 988	91.6%	2 610	118.5%	(55.2%)
Agency services	426	426	-	-	48	11.3%	-	-	-	-	48	11.3%	-	175.6%	-
Transfers recognised - operational	259 523	243 352	126 763	48.8%	759	.3%	73 755	30.3%	-	-	201 277	82.7%	-	106.7%	-
Other own revenue	711	646	465	65.5%	811	114.1%	257	39.8%	395	61.1%	1 927	298.5%	680	315.3%	(42.0%)
Gains on disposal of PPE	76 801	107 724	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	334 624	346 691	59 660	17.8%	65 436	19.6%	49 389	14.2%	67 593	19.5%	242 079	69.8%	64 887	70.9%	4.2%
Employee related costs	136 962	136 962	31 524	23.0%	38 490	28.1%	21 130	15.4%	32 645	23.8%	123 789	90.4%	30 271	92.5%	7.8%
Remuneration of councillors	23 061	23 061	5 631	24.4%	5 626	24.4%	3 801	16.5%	5 826	25.3%	20 885	90.6%	5 627	85.8%	3.5%
Debt impairment	3 171	3 171	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	54 480	54 480	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	84	-	13	-	25	-	36	-	158	-	51	-	(30.5%)
Bulk purchases	-	-	138	-	443	-	409	-	588	-	1 578	-	188	81.0%	212.2%
Other Materials	10 557	10 586	2 749	26.0%	2 008	19.0%	2 532	23.9%	2 921	27.6%	10 210	96.5%	2 266	60.1%	28.9%
Contracted services	52 103	65 598	-	-	1 532	2.9%	-	-	-	-	1 532	2.3%	-	39.8%	-
Transfers and grants	10 566	6 562	-	-	143	1.4%	-	-	-	-	143	2.2%	-	56.2%	-
Other expenditure	43 724	46 272	19 534	44.7%	17 181	39.3%	21 492	46.4%	25 577	55.3%	83 783	181.1%	26 483	110.1%	(3.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	22 600	33 095	69 799		(30 479)		26 952		(62 681)		3 591		(60 662)		
Transfers recognised - capital	96 269	97 944	-	-	-	-	-	-	-	-	-	-	-	42.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	118 869	131 039	69 799		(30 479)		26 952		(62 681)		3 591		(60 662)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	118 869	131 039	69 799		(30 479)		26 952		(62 681)		3 591		(60 662)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	118 869	131 039	69 799		(30 479)		26 952		(62 681)		3 591		(60 662)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	118 869	131 039	69 799		(30 479)		26 952		(62 681)		3 591		(60 662)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	118 969	131 039	22 456	18.9%	8 400	7.1%	23 441	17.9%	21 744	16.6%	76 041	58.0%	27 979	53.0%	(22.3%)
National Government	56 644	65 506	22 018	38.9%	6 310	11.1%	22 044	33.7%	20 346	31.1%	70 719	108.0%	23 905	95.8%	(14.9%)
Provincial Government	39 625	32 300	-	-	1 275	3.2%	148	.5%	-	-	1 423	4.4%	1 477	9.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	96 269	97 806	22 018	22.9%	7 585	7.9%	22 192	22.7%	20 346	20.8%	72 141	73.8%	25 382	66.8%	(19.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 700	33 233	439	1.9%	815	3.6%	1 249	3.8%	1 398	4.2%	3 900	11.7%	2 597	8.8%	(46.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	118 969	131 039	22 456	18.9%	8 400	7.1%	23 441	17.9%	21 744	16.6%	76 041	58.0%	27 979	53.0%	(22.3%)
Governance and Administration	10 600	12 160	1 063	10.0%	550	5.2%	1 503	12.4%	3 623	29.8%	6 739	55.4%	4 091	62.1%	(11.4%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	10 600	12 160	844	8.0%	-	-	1 078	8.9%	-	-	1 922	15.8%	733	20.8%	(100.0%)
Corporate Services	-	-	218	-	550	-	425	-	3 623	-	4 817	-	3 358	-	7.9%
Community and Public Safety	-	106	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	106	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	91 854	109 390	21 394	23.3%	7 466	8.1%	20 184	18.5%	17 096	15.6%	66 141	60.5%	22 968	54.1%	(25.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	91 854	109 390	21 394	23.3%	7 466	8.1%	20 184	18.5%	17 096	15.6%	66 141	60.5%	22 968	54.1%	(25.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16 515	9 383	-	-	383	2.3%	1 754	18.7%	1 025	10.9%	3 162	33.7%	921	28.5%	11.3%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	36.4%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	16 515	9 383	-	-	383	2.3%	1 754	18.7%	1 025	10.9%	3 162	33.7%	921	21.1%	11.3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	376 364	385 614	138 949	36.9%	70 435	18.7%	81 034	21.0%	8 023	2.1%	298 440	77.4%	7 956	-	.8%
Property rates, penalties and collection charges	6 331	6 331	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	235	235	28	11.8%	7	2.9%	24	10.1%	19	8.2%	78	33.0%	44	-	(56.0%)
Other revenue	5 903	5 903	10 875	184.2%	5 811	98.4%	7 300	123.7%	7 536	127.7%	31 522	534.0%	7 064	-	6.7%
Government - operating	259 523	259 773	126 763	48.8%	63 945	24.6%	73 143	28.2%	74	-	263 925	101.6%	60	-	23.2%
Government - capital	96 269	105 269	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8 104	8 103	1 283	15.8%	672	8.3%	567	7.0%	393	4.9%	2 916	36.0%	789	-	(50.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(274 084)	(287 125)	(34 170)	12.5%	(37 483)	13.7%	(25 680)	8.9%	(22 740)	7.9%	(120 073)	41.8%	(70 541)	97.1%	(67.8%)
Suppliers and employees	(269 088)	(282 478)	(34 072)	12.7%	(37 284)	13.9%	(25 561)	9.0%	(19 857)	7.0%	(116 775)	41.3%	(66 954)	95.9%	(70.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 996)	(4 647)	(98)	2.0%	(199)	4.0%	(119)	2.6%	(2 883)	62.0%	(3 298)	71.0%	(3 586)	264.1%	(19.6%)
Net Cash from/(used) Operating Activities	102 280	98 489	104 778	102.4%	32 952	32.2%	55 354	56.2%	(14 717)	(14.9%)	178 367	181.1%	(62 585)	(35.2%)	(76.5%)
Cash Flow from Investing Activities															
Receipts	300	300	(31 072)	(10 357.3%)	(24 112)	(8 037.3%)	19 829	6 609.7%	(945)	(315.2%)	(36 300)	(12 100.1%)	(7 353)	-	(87.1%)
Proceeds on disposal of PPE	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	(11)	-	(31)	-	(42)	-	(20)	-	55.7%
Decrease (increase) in non-current investments	-	-	(31 072)	-	(24 112)	-	19 840	-	(915)	-	(36 259)	-	(7 333)	-	(87.5%)
Payments	(118 969)	(130 969)	(5 393)	4.5%	(458)	.4%	(5 111)	3.9%	(5 444)	4.2%	(16 407)	12.5%	(6 087)	-	(10.6%)
Capital assets	(118 969)	(130 969)	(5 393)	4.5%	(458)	.4%	(5 111)	3.9%	(5 444)	4.2%	(16 407)	12.5%	(6 087)	-	(10.6%)
Net Cash from/(used) Investing Activities	(118 669)	(130 669)	(36 465)	30.7%	(24 570)	20.7%	14 718	(11.3%)	(6 389)	4.9%	(52 707)	40.3%	(13 440)	-	(52.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	1 190	-	(2 681)	-	1 406	-	(85)	-	(20)	-	(7 310.0%)
Repayment of borrowing	-	-	-	-	1 190	-	(2 681)	-	1 406	-	(85)	-	(20)	-	(7 310.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	1 190	-	(2 681)	-	1 406	-	(85)	-	(20)	-	(7 310.0%)
Net Increase/(Decrease) in cash held	(16 389)	(32 180)	68 313	(416.8%)	9 572	(58.4%)	67 391	(209.4%)	(19 701)	61.2%	125 575	(390.2%)	(76 044)	(14.3%)	(74.1%)
Cash/cash equivalents at the year begin:	134 320	96 163	34 298	25.5%	102 611	76.4%	112 183	116.7%	179 573	186.7%	34 298	35.7%	157 425	-	14.1%
Cash/cash equivalents at the year end:	117 931	63 983	102 611	87.0%	112 183	95.1%	179 573	280.7%	159 873	249.9%	159 873	249.9%	81 381	(30.2%)	96.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(249)	(1.9%)	163	1.2%	241	1.8%	13 286	98.9%	13 440	81.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	25	3.6%	21	3.0%	30	4.4%	617	89.0%	693	4.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 327	100.0%	-	-	-	-	-	-	2 327	14.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 103	12.8%	183	1.1%	272	1.6%	13 902	84.5%	16 460	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 022	11.2%	18	.2%	30	.3%	8 037	88.2%	9 107	55.3%	-	-	-	-
Commercial	114	6.2%	39	2.1%	60	3.3%	1 632	88.4%	1 845	11.2%	-	-	-	-
Households	967	17.6%	126	2.3%	181	3.3%	4 233	76.9%	5 508	33.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 103	12.8%	183	1.1%	272	1.6%	13 902	84.5%	16 460	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	190	80.9%	43	18.4%	-	-	2	.6%	235	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	190	80.9%	43	18.4%	-	-	2	.6%	235	100.0%

Contact Details

Municipal Manager	Ms Nomalungelo Nomandela	047 555 0161
Financial Manager	Mr Bongani Benxa	047 555 5000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MHLONTLO (EC156)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	227 183	227 183	95 713	42.1%	128 972	56.8%	40 987	18.0%	41 650	18.3%	307 322	135.3%	56 678	104.5%	(26.5%)
Property rates	21 015	21 015	16 585	78.9%	16 585	78.9%	-	-	1 414	6.7%	34 583	164.6%	-	116.7%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 377	1 377	358	26.0%	358	26.0%	359	26.1%	120	8.7%	1 196	86.8%	340	51.8%	(64.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	47	47	9	18.7%	10	22.3%	6	13.7%	1	2.1%	26	56.8%	6	39.4%	(83.4%)
Interest earned - external investments	4 279	4 279	1 746	40.8%	2 384	55.7%	1 666	38.9%	578	13.5%	6 374	148.9%	1 354	127.6%	(57.3%)
Interest earned - outstanding debtors	599	599	111	18.5%	252	42.1%	436	72.8%	147	24.6%	946	158.0%	222	346.0%	(33.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	65	65	26	39.4%	32	49.6%	600	927.5%	129	199.9%	786	1 216.5%	11	92.9%	1 049.0%
Licences and permits	1 313	1 313	418	31.9%	334	25.4%	329	25.1%	85	6.5%	1 166	88.8%	384	72.3%	(77.9%)
Agency services	1 170	1 170	288	24.6%	336	28.7%	294	25.1%	72	6.1%	990	84.6%	271	84.2%	(73.5%)
Transfers recognised - operational	171 125	171 125	71 805	42.0%	108 552	63.4%	36 869	21.5%	37 018	21.6%	254 243	148.6%	53 660	116.0%	(31.0%)
Other own revenue	26 193	26 193	4 367	16.7%	129	.5%	63	.2%	2 086	8.0%	6 646	25.4%	430	7.9%	384.9%
Gains on disposal of PPE	-	-	-	-	-	-	365	-	-	-	365	-	-	-	-
Operating Expenditure	313 679	313 679	44 241	14.1%	72 047	23.0%	35 460	11.3%	26 046	8.3%	177 795	56.7%	45 885	41.8%	(43.2%)
Employee related costs	95 075	95 075	27 225	28.6%	46 821	49.2%	15 871	16.7%	10 594	11.1%	100 512	105.7%	17 434	70.0%	(39.2%)
Remuneration of councillors	25 626	25 626	5 260	20.5%	5 682	22.2%	1 795	7.0%	480	1.9%	13 217	51.6%	4 146	51.7%	(88.4%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	98 503	98 503	-	-	-	-	-	-	46	-	46	-	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	7	-	7	-	14	-	692	-	(99.0%)
Contracted services	23 957	23 957	3 250	13.6%	4 821	20.1%	2 090	8.7%	1 331	5.6%	11 492	48.0%	1 875	171.3%	(29.0%)
Transfers and grants	-	-	(23)	-	-	-	6 061	-	6 061	-	12 100	-	-	-	(100.0%)
Other expenditure	70 517	70 517	8 530	12.1%	14 723	20.9%	9 636	13.7%	7 526	10.7%	40 414	57.3%	21 739	64.5%	(65.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(86 496)	(86 496)	51 471		56 925		5 527		15 604		129 527		10 793		
Transfers recognised - capital	62 611	62 611	3	-	5 425	8.7%	11 562	18.5%	11 118	17.8%	28 108	44.9%	(7 477)	52.0%	(248.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(23 885)	(23 885)	51 474		62 350		17 089		26 722		157 635		3 316		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(23 885)	(23 885)	51 474		62 350		17 089		26 722		157 635		3 316		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(23 885)	(23 885)	51 474		62 350		17 089		26 722		157 635		3 316		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(23 885)	(23 885)	51 474		62 350		17 089		26 722		157 635		3 316		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	62 611	62 611	4 748	7.6%	10 609	16.9%	9 473	15.1%	9 130	14.6%	33 960	54.2%	21 178	105.4%	(56.9%)
National Government	43 394	43 394	4 748	10.9%	10 609	24.4%	9 473	21.8%	9 130	21.0%	33 960	78.3%	21 178	128.7%	(56.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 394	43 394	4 748	10.9%	10 609	24.4%	9 473	21.8%	9 130	21.0%	33 960	78.3%	21 178	128.7%	(56.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 217	19 217	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	62 611	62 611	4 748	7.6%	10 609	16.9%	9 473	15.1%	9 130	14.6%	33 960	54.2%	21 178	105.4%	(56.9%)
Governance and Administration	3 144	3 144	96	3.1%	20	.6%	-	-	1 374	43.7%	1 490	47.4%	839	64.7%	63.8%
Executive & Council	60	60	-	-	-	-	-	-	-	-	-	-	333	49.4%	(100.0%)
Budget & Treasury Office	1 560	1 560	-	-	-	-	-	-	1 231	78.9%	1 231	78.9%	-	-	(100.0%)
Corporate Services	1 524	1 524	96	6.3%	20	1.3%	-	-	143	9.4%	259	17.0%	506	74.7%	(71.7%)
Community and Public Safety	60	60	-	-	-	-	-	-	-	-	-	-	342	45.2%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	60	60	-	-	-	-	-	-	-	-	-	-	342	45.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	57 107	57 107	4 652	8.1%	10 589	18.5%	9 473	16.6%	7 756	13.6%	32 470	56.9%	19 997	107.4%	(61.2%)
Planning and Development	4 315	4 315	-	-	-	-	-	-	-	-	-	-	88	1 284.9%	(100.0%)
Road Transport	52 792	52 792	4 652	8.8%	10 589	20.1%	9 473	17.9%	7 756	14.7%	32 470	61.5%	19 910	81.7%	(61.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 300	2 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 300	2 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	289 794	248 446	93 338	32.2%	82 286	28.4%	17 086	6.9%	2 991	1.2%	195 701	78.8%	14 334	103.3%	(79.1%)
Property rates, penalties and collection charges	21 015	10 413	349	1.7%	6 548	31.2%	252	2.4%	332	3.2%	7 481	71.8%	11 636	271.7%	(97.1%)
Service charges	1 377	587	120	8.7%	149	10.8%	64	11.0%	92	15.6%	424	72.3%	145	83.6%	(36.7%)
Other revenue	28 788	4 036	3 213	11.2%	3 031	10.5%	3 372	83.5%	2 567	63.6%	12 183	301.8%	1 186	300.4%	116.5%
Government - operating	171 125	172 407	69 593	40.7%	55 904	32.7%	766	.4%	-	-	126 262	73.2%	37	119.8%	(100.0%)
Government - capital	62 611	53 763	18 943	30.3%	15 836	25.3%	12 632	23.5%	-	-	47 411	88.2%	-	6.8%	-
Interest	4 878	7 239	1 121	23.0%	819	16.8%	-	-	-	-	1 940	26.8%	1 331	121.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(215 176)	201 717	(20 257)	9.4%	(20 196)	9.4%	32 782	16.3%	13 062	6.5%	5 392	2.7%	(47 522)	97.1%	(127.5%)
Suppliers and employees	(191 219)	201 557	(20 257)	10.6%	(20 196)	10.6%	32 782	16.3%	13 062	6.5%	5 392	2.7%	(47 522)	97.1%	(127.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(23 957)	160	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	74 619	450 163	73 081	97.9%	62 090	83.2%	49 869	11.1%	16 053	3.6%	201 092	44.7%	(33 188)	120.2%	(148.4%)
Cash Flow from Investing Activities															
Receipts	-	52 316	(61 836)	-	(15 896)	-	2 007	3.8%	33 326	63.7%	(42 400)	(81.0%)	59 612	-	(44.1%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	52 316	(61 836)	-	(15 896)	-	2 007	3.8%	33 326	63.7%	(42 400)	(81.0%)	59 612	-	(44.1%)
Payments	(62 611)	106 080	(4 860)	7.8%	(15 499)	24.8%	(8 985)	(8.5%)	(26 673)	(25.1%)	(56 016)	(52.8%)	(15 222)	102.7%	75.2%
Capital assets	(62 611)	106 080	(4 860)	7.8%	(15 499)	24.8%	(8 985)	(8.5%)	(26 673)	(25.1%)	(56 016)	(52.8%)	(15 222)	102.7%	75.2%
Net Cash from/(used) Investing Activities	(62 611)	158 396	(66 696)	106.5%	(31 395)	50.1%	(6 978)	(4.4%)	6 653	4.2%	(98 416)	(62.1%)	44 390	124.6%	(85.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	12 007	608 558	6 385	53.2%	30 695	255.6%	42 890	7.0%	22 706	3.7%	102 676	16.9%	11 201	104.0%	102.7%
Cash/cash equivalents at the year begin:	39 186	39 186	9 170	23.4%	15 555	39.7%	46 249	118.0%	89 140	227.5%	9 170	23.4%	3 481	2.9%	2 460.7%
Cash/cash equivalents at the year end:	51 193	647 744	15 555	30.4%	46 249	90.3%	89 140	13.8%	111 846	17.3%	111 846	17.3%	14 682	97.3%	661.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1 322)	(4.8%)	580	2.1%	572	2.1%	27 593	100.6%	27 423	75.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	293	3.3%	141	1.6%	140	1.6%	8 292	93.5%	8 866	24.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(1 029)	(2.8%)	720	2.0%	711	2.0%	35 885	98.9%	36 288	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(2 233)	(41.0%)	45	.8%	45	.8%	7 582	139.4%	5 440	15.0%	-	-	-	-
Commercial	440	3.9%	259	2.3%	256	2.3%	10 327	91.5%	11 282	31.1%	-	-	-	-
Households	764	3.9%	416	2.1%	411	2.1%	17 976	91.9%	19 567	53.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(1 029)	(2.8%)	720	2.0%	711	2.0%	35 885	98.9%	36 288	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 027	87.8%	1 857	12.5%	(174)	(1.2%)	135	.9%	14 845	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	13 027	87.8%	1 857	12.5%	(174)	(1.2%)	135	.9%	14 845	100.0%

Contact Details

Municipal Manager	Mr Sibongile Goodman Sotshongaye	047 553 7025
Financial Manager	Mrs N BOTI	047 553 7007

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KING SABATA DALINDYEBO (EC157)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	1 129 404	1 145 216	528 298	46.8%	212 591	18.8%	163 795	14.3%	17 338	1.5%	922 022	80.5%	114 394	94.7%	(84.8%)
Property rates	246 183	246 183	219 474	89.2%	(4 280)	(1.7%)	4 159	1.7%	(4 109)	(1.7%)	215 244	87.4%	8 459	93.2%	(148.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	418 513	418 513	103 642	24.8%	90 335	21.6%	68 133	16.3%	32 728	7.8%	294 838	70.4%	98 592	93.6%	(66.8%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	50 342	50 689	46 086	91.5%	273	.5%	73	.1%	43	.1%	46 476	91.7%	(15 732)	95.4%	(100.3%)
Service charges - other	-	-	9 304	-	(16)	-	1 219	-	(14)	-	10 493	-	2 104	-	(100.7%)
Rental of facilities and equipment	18 596	28 030	4 357	23.4%	4 394	23.6%	2 862	10.2%	(100)	(.4%)	11 514	41.1%	5 696	87.8%	(101.8%)
Interest earned - external investments	-	-	3 819	-	310	-	303	-	3 675	-	8 107	-	418	48.0%	779.8%
Interest earned - outstanding debtors	40 076	45 784	11 305	28.2%	11 580	28.9%	8 488	18.5%	(428)	(.9%)	30 945	67.6%	5 687	117.0%	(107.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 722	2 722	430	15.8%	482	17.7%	1 122	41.2%	1 480	54.4%	3 513	129.1%	910	60.4%	62.6%
Licences and permits	2 409	2 409	3 375	140.1%	3 498	145.2%	2 708	112.4%	9 535	395.8%	19 117	793.6%	3 309	726.6%	188.2%
Agency services	15 115	15 115	-	-	-	-	173	1.1%	(7 270)	(48.1%)	(7 097)	(47.0%)	-	-	(100.0%)
Transfers recognised - operational	321 331	319 007	124 670	38.8%	105 429	32.8%	76 209	23.9%	(2 140)	(.7%)	304 168	95.3%	13 046	98.8%	(116.4%)
Other own revenue	12 611	15 258	1 716	13.6%	587	4.7%	(1 414)	(9.3%)	(16 064)	(105.3%)	(15 175)	(99.5%)	(8 472)	29.7%	89.6%
Gains on disposal of PPE	1 507	1 507	120	8.0%	-	-	(240)	(15.9%)	-	-	(120)	(8.0%)	377	29.2%	(100.0%)
Operating Expenditure	1 125 406	1 229 067	250 190	22.2%	220 677	19.6%	278 230	22.6%	265 910	21.6%	1 015 006	82.6%	433 118	89.8%	(38.6%)
Employee related costs	442 923	446 918	105 623	23.8%	107 937	24.4%	112 159	25.1%	109 025	24.4%	434 744	97.3%	186 687	109.2%	(41.6%)
Remuneration of councillors	26 589	27 358	6 704	25.2%	6 703	25.2%	7 361	26.9%	6 770	24.7%	27 538	100.7%	6 724	94.4%	.7%
Debt impairment	29 540	29 540	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	78 819	163 785	-	-	-	-	85 686	52.3%	-	-	85 686	52.3%	136 190	82.2%	(100.0%)
Finance charges	29 970	29 970	-	-	4 809	16.0%	(2 062)	(6.9%)	6 334	21.1%	9 080	30.3%	934	10.1%	577.9%
Bulk purchases	306 543	306 543	90 723	29.6%	54 954	17.9%	51 522	16.8%	71 071	23.2%	268 269	87.5%	66 498	89.7%	6.9%
Other Materials	6 081	15 270	-	-	-	-	10 047	65.8%	1 752	11.5%	11 800	77.3%	-	-	(100.0%)
Contracted services	57 966	57 327	977	1.7%	1 357	2.3%	33 967	59.3%	17 469	30.5%	53 770	93.8%	1 472	14.0%	1 087.1%
Transfers and grants	107	502	4 635	4 315.6%	6 499	6 050.3%	(11 154)	(2 223.5%)	58	11.6%	38	7.6%	(446)	16 925.2%	(113.0%)
Other expenditure	146 869	151 853	41 527	28.3%	38 419	26.2%	(9 296)	(6.1%)	53 431	35.2%	124 082	81.7%	35 059	103.6%	52.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 998	(83 850)	278 109		(8 086)		(114 435)		(248 572)		(92 984)		(318 724)		
Transfers recognised - capital	314 203	316 982	26 996	8.6%	22 396	7.1%	23 760	7.5%	179 307	56.6%	252 458	79.6%	55 357	45.7%	223.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	318 201	233 132	305 104		14 310		(90 676)		(69 265)		159 474		(263 367)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	318 201	233 132	305 104		14 310		(90 676)		(69 265)		159 474		(263 367)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	318 201	233 132	305 104		14 310		(90 676)		(69 265)		159 474		(263 367)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	318 201	233 132	305 104		14 310		(90 676)		(69 265)		159 474		(263 367)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	418 201	421 065	21 035	5.0%	3 567	.9%	18 107	4.3%	26 477	6.3%	69 186	16.4%	51 677	91.5%	(48.8%)
National Government	100 081	100 081	20 179	20.2%	(1 336)	(1.3%)	7 732	7.7%	22 689	22.7%	49 264	49.2%	33 944	115.2%	(33.2%)
Provincial Government	214 122	216 902	-	-	4 765	2.2%	10 832	5.0%	3 565	1.6%	19 162	8.8%	13 209	71.8%	(73.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	314 203	316 982	20 179	6.4%	3 429	1.1%	18 564	5.9%	26 254	8.3%	68 426	21.6%	47 153	90.5%	(44.3%)
Borrowing	100 000	100 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 998	4 083	856	21.4%	138	3.5%	(457)	(11.2%)	223	5.5%	760	18.6%	4 138	134.5%	(94.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	386	-	(100.0%)
Capital Expenditure Standard Classification	418 201	421 065	21 035	5.0%	3 567	.9%	18 107	4.3%	26 477	6.3%	69 186	16.4%	51 677	91.5%	(48.8%)
Governance and Administration	103 382	103 659	856	.8%	123	.1%	(451)	(.4%)	115	.1%	643	.6%	1 062	84.0%	(89.2%)
Executive & Council	-	94	-	-	-	-	-	-	(37)	(39.4%)	(37)	(39.4%)	386	-	(109.6%)
Budget & Treasury Office	103 382	103 565	856	.8%	123	.1%	(451)	(.4%)	152	.1%	680	.7%	677	75.2%	(77.5%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	182 609	182 716	-	-	4 775	2.6%	10 835	5.9%	3 630	2.0%	19 241	10.5%	9 341	93.4%	(61.1%)
Community & Social Services	70	121	-	-	14	20.6%	(14)	(11.9%)	-	-	-	-	-	99.0%	-
Sport And Recreation	90	106	-	-	-	-	1	1.1%	(1)	(1.1%)	-	-	-	-	(100.0%)
Public Safety	46	86	-	-	(4)	(8.0%)	17	19.3%	16	18.9%	29	33.9%	37	65.2%	(56.3%)
Housing	182 403	182 403	-	-	4 765	2.6%	10 832	5.9%	3 615	2.0%	19 211	10.5%	9 304	93.6%	(61.1%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	88 145	90 746	17 709	20.1%	(3 044)	(3.5%)	7 510	8.3%	17 977	19.8%	40 152	44.2%	26 766	99.1%	(32.8%)
Planning and Development	88	3 050	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	88 057	87 696	17 709	20.1%	(3 044)	(3.5%)	7 510	8.6%	17 955	20.5%	40 131	45.8%	26 766	101.2%	(32.9%)
Environmental Protection	-	-	-	-	-	-	-	-	22	-	22	-	-	-	(100.0%)
Trading Services	44 065	43 945	2 470	5.6%	1 713	3.9%	212	.5%	4 756	10.8%	9 150	20.8%	14 508	77.2%	(67.2%)
Electricity	43 856	43 856	2 470	5.6%	1 713	3.9%	212	.5%	4 756	10.8%	9 150	20.9%	14 263	76.5%	(66.7%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	209	89	-	-	-	-	-	-	-	-	-	-	244	203.6%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 406 676	1 446 517	502 266	35.7%	479 225	34.1%	642 226	44.4%	305 848	21.1%	1 929 566	133.4%	324 622	123.2%	(5.8%)
Property rates, penalties and collection charges	221 564	647 621	294	.1%	1	-	-	-	-	-	295	-	4 632	30.6%	(100.0%)
Service charges	476 745	50 689	71 242	14.9%	90 690	19.0%	69 425	137.0%	122 699	242.1%	354 055	698.5%	86 237	72.0%	42.3%
Other revenue	56 652	319 007	280 886	495.8%	249 498	440.4%	464 041	145.5%	155 324	48.7%	1 149 750	360.4%	152 025	1 592.2%	2.2%
Government - operating	321 436	72 142	121 812	37.9%	104 753	32.6%	76 209	105.6%	14 562	20.2%	317 335	439.9%	14 061	98.9%	3.6%
Government - capital	290 203	316 982	16 866	5.8%	22 396	7.7%	23 760	7.5%	-	-	63 021	19.9%	58 094	71.4%	(100.0%)
Interest	40 076	40 076	11 167	27.9%	11 888	29.7%	8 791	21.9%	13 263	33.1%	45 110	112.6%	9 574	82.2%	38.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 017 152)	(1 033 839)	(498 770)	49.0%	(480 190)	47.2%	(644 943)	62.4%	(304 096)	29.4%	(1 928 000)	186.5%	(317 851)	169.8%	(4.3%)
Suppliers and employees	(987 075)	(1 003 368)	(493 529)	50.0%	(468 883)	47.5%	(658 159)	65.6%	(297 705)	29.7%	(1 918 276)	191.2%	(314 266)	181.6%	(5.3%)
Finance charges	(29 970)	(29 970)	(754)	2.5%	(4 809)	16.0%	2 062	(6.9%)	(6 334)	21.1%	(9 834)	32.8%	-	8.0%	(100.0%)
Transfers and grants	(107)	(502)	(4 488)	4 178.2%	(6 499)	6 050.3%	11 154	(2 223.5%)	(58)	11.6%	109	(21.8%)	(3 585)	46.9%	(98.4%)
Net Cash from/(used) Operating Activities	389 524	412 677	3 496	.9%	(965)	(.2%)	(2 717)	(.7%)	1 752	.4%	1 566	.4%	6 771	(.8%)	(74.1%)
Cash Flow from Investing Activities															
Receipts	1 507	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 507	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(294 200)	(316 982)	(856)	.3%	(322)	.1%	457	(.1%)	(1 028)	.3%	(1 749)	.6%	(961)	1.6%	7.0%
Capital assets	(294 200)	(316 982)	(856)	.3%	(322)	.1%	457	(.1%)	(1 028)	.3%	(1 749)	.6%	(961)	1.6%	7.0%
Net Cash from/(used) Investing Activities	(292 693)	(316 982)	(856)	.3%	(322)	.1%	457	(.1%)	(1 028)	.3%	(1 749)	.6%	(961)	1.6%	7.0%
Cash Flow from Financing Activities															
Receipts	11 256	11 256	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	11 256	11 256	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 295)	(53 295)	-	-	(1 468)	2.8%	-	-	-	-	(1 468)	2.8%	(75)	-	(100.0%)
Repayment of borrowing	(53 295)	(53 295)	-	-	(1 468)	2.8%	-	-	-	-	(1 468)	2.8%	(75)	-	(100.0%)
Net Cash from/(used) Financing Activities	(42 039)	(42 039)	-	-	(1 468)	3.5%	-	-	-	-	(1 468)	3.5%	(75)	(88.2%)	(100.0%)
Net Increase/(Decrease) in cash held	54 792	53 656	2 640	4.8%	(2 756)	(5.0%)	(2 260)	(4.2%)	724	1.3%	(1 652)	(3.1%)	5 735	(16.6%)	(87.4%)
Cash/cash equivalents at the year begin:	139 662	139 662	16 799	12.0%	19 439	13.9%	16 683	11.9%	14 423	10.3%	16 799	12.0%	(20 901)	41.7%	(169.0%)
Cash/cash equivalents at the year end:	194 454	193 318	19 439	10.0%	16 683	8.6%	14 423	7.5%	15 147	7.8%	15 147	7.8%	(15 165)	(11.2%)	(199.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 992	39.6%	8 273	21.9%	2 585	6.8%	11 977	31.7%	37 826	5.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(918)	(.3%)	4 298	1.4%	3 841	1.3%	293 151	97.6%	300 372	46.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(3)	100.0%	-	-	-	-	-	-	(3)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 864	1.1%	1 962	1.2%	1 989	1.2%	158 068	96.5%	163 882	25.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	891	.6%	1 329	1.0%	1 128	.8%	134 821	97.6%	138 168	21.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 668)	(208.2%)	242	5.8%	228	5.5%	12 360	297.0%	4 162	.6%	-	-	-	-
Total By Income Source	8 158	1.3%	16 103	2.5%	9 770	1.5%	610 377	94.7%	644 408	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 864	4.8%	2 021	3.4%	661	1.1%	53 683	90.6%	59 229	9.2%	-	-	-	-
Commercial	11 764	6.9%	8 793	5.2%	4 277	2.5%	144 502	85.3%	169 336	26.3%	-	-	-	-
Households	(6 626)	(1.7%)	5 078	1.3%	4 639	1.2%	389 532	99.2%	392 623	60.9%	-	-	-	-
Other	156	.7%	211	.9%	193	.8%	22 660	97.6%	23 221	3.6%	-	-	-	-
Total By Customer Group	8 158	1.3%	16 103	2.5%	9 770	1.5%	610 377	94.7%	644 408	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	42 023	21.6%	27 552	14.2%	22 195	11.4%	102 807	52.8%	194 578	94.4%
Auditor-General	81	1.2%	58	.8%	173	2.5%	6 583	95.5%	6 895	3.3%
Other	(36)	(.8%)	3 410	73.2%	-	-	1 284	27.6%	4 658	2.3%
Total	42 068	20.4%	31 020	15.0%	22 368	10.9%	110 675	53.7%	206 131	100.0%

Contact Details

Municipal Manager	Mr Ngamela Pakade	047 501 4238
Financial Manager	Mr Eric Fudumele Jiholo	047 501 4374

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: O R TAMBO (DC15)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	1 474 657	1 496 657	420 205	28.5%	344 859	23.4%	309 826	20.7%	80 116	5.4%	1 155 006	77.2%	115 161	78.0%	(30.4%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	199 289	290 998	72 557	36.4%	59 457	29.8%	83 528	28.7%	58 781	20.2%	274 324	94.3%	83 931	121.1%	(30.0%)
Service charges - sanitation revenue	85 409	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	58	58	-	-	-	-	-	-	-	-	-	-	-	26.8%	-
Interest earned - external investments	29 350	29 300	7 814	26.6%	9 011	30.7%	12 034	41.1%	11 361	38.8%	40 220	137.3%	18 150	150.6%	(37.4%)
Interest earned - outstanding debtors	5 300	5 300	6 654	125.5%	10 312	194.6%	14 875	280.7%	9 932	187.4%	41 772	788.2%	12 989	739.0%	(23.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	11	-	20	-	43	-	36	-	111	-	89	-	(59.5%)
Transfers recognised - operational	798 523	783 738	333 139	41.7%	266 038	33.3%	199 346	25.4%	-	-	798 523	101.9%	-	100.0%	-
Other own revenue	356 728	387 263	30	-	20	-	-	-	5	-	56	-	1	7.5%	263.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 470 307	1 493 157	228 541	15.5%	314 281	21.4%	242 100	16.2%	310 021	20.8%	1 094 942	73.3%	283 702	72.9%	9.3%
Employee related costs	533 190	521 573	130 066	24.4%	129 724	24.3%	138 753	26.6%	141 414	27.1%	539 956	103.5%	117 046	111.0%	20.8%
Remuneration of councillors	27 915	47 360	5 247	18.8%	5 493	19.7%	5 666	12.0%	5 432	11.5%	21 838	46.1%	5 416	69.3%	.3%
Debt impairment	87 671	87 671	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	162 820	162 000	-	-	-	-	-	-	20 214	12.5%	20 214	12.5%	-	-	(100.0%)
Finance charges	85	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	70 500	101 370	756	1.1%	6 050	8.6%	6 082	6.0%	5 749	5.7%	18 637	18.4%	12 664	48.2%	(54.6%)
Other Materials	63 142	57 583	2 501	4.0%	10 343	16.4%	3 976	6.9%	6 843	11.9%	23 662	41.1%	3 046	28.7%	124.6%
Contracted services	42 664	-	27 608	64.7%	58 164	136.3%	29 133	-	50 524	-	165 429	-	5 058	87.4%	898.9%
Transfers and grants	99 616	-	10 888	10.9%	24 757	24.9%	8 382	-	13 285	-	57 312	-	4 783	88.9%	177.8%
Other expenditure	382 704	515 600	51 475	13.5%	79 750	20.8%	50 108	9.7%	66 560	12.9%	247 894	48.1%	135 689	86.1%	(50.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 350	3 500	191 664		30 578		67 726		(229 905)		60 063		(168 541)		
Transfers recognised - capital	1 022 330	-	476 849	46.6%	266 921	26.1%	402 471	-	-	-	1 146 241	-	-	100.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 026 680	3 500	668 513		297 499		470 197		(229 905)		1 206 304		(168 541)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 026 680	3 500	668 513		297 499		470 197		(229 905)		1 206 304		(168 541)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 026 680	3 500	668 513		297 499		470 197		(229 905)		1 206 304		(168 541)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 026 680	3 500	668 513		297 499		470 197		(229 905)		1 206 304		(168 541)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	1 184 390	1 339 257	65 263	5.5%	250 990	21.2%	198 070	14.8%	506 561	37.8%	1 020 883	76.2%	464 739	90.0%	9.0%
National Government	1 022 330	1 207 465	52 727	5.2%	229 971	22.5%	187 029	15.5%	491 382	40.7%	961 108	79.6%	435 090	82.3%	12.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 022 330	1 207 465	52 727	5.2%	229 971	22.5%	187 029	15.5%	491 382	40.7%	961 108	79.6%	435 090	82.3%	12.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	162 060	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	0	131 792	12 536	2 767 281.0%	21 019	4 640 050.8%	11 041	8.4%	15 179	11.5%	59 775	45.4%	29 649	-	(48.8%)
Capital Expenditure Standard Classification	1 184 390	1 339 257	65 263	5.5%	250 990	21.2%	198 070	14.8%	506 561	37.8%	1 020 883	76.2%	464 739	90.0%	9.0%
Governance and Administration	40 512	40 812	8 045	19.9%	8 602	21.2%	3 040	7.4%	7 263	17.8%	26 949	66.0%	20 738	73.1%	(65.0%)
Executive & Council	3 600	3 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	35 111	35 611	7 846	22.3%	8 570	24.4%	3 010	8.5%	7 263	20.4%	26 689	74.9%	20 342	76.1%	(64.3%)
Corporate Services	1 801	1 801	199	11.0%	32	1.8%	30	1.6%	-	-	260	14.4%	396	-	(100.0%)
Community and Public Safety	8 950	7 960	363	4.1%	712	8.0%	453	5.7%	2 492	31.3%	4 020	50.5%	2 300	64.4%	8.4%
Community & Social Services	-	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 600	1 600	-	-	-	-	-	-	-	-	-	-	2 184	113.5%	(100.0%)
Housing	4 250	4 260	363	8.5%	712	16.7%	453	10.6%	2 492	58.5%	4 020	94.4%	115	3.3%	2 059.6%
Health	1 100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 539	18 539	532	2.3%	6 725	28.6%	-	-	1 100	5.9%	8 357	45.1%	4 483	256.5%	(75.5%)
Planning and Development	600	4 100	-	-	-	-	-	-	-	-	-	-	52	1.9%	(100.0%)
Road Transport	19 439	14 439	132	.7%	6 725	34.6%	-	-	231	1.6%	7 088	49.1%	3 856	(771 102.0%)	(94.0%)
Environmental Protection	3 500	-	400	11.4%	-	-	-	-	870	-	1 269	-	575	-	51.2%
Trading Services	1 111 390	1 271 947	56 324	5.1%	234 951	21.1%	194 577	15.3%	495 706	39.0%	981 557	77.2%	437 219	90.9%	13.4%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	1 111 390	1 271 947	56 324	5.1%	234 951	21.1%	194 577	15.3%	495 706	39.0%	981 557	77.2%	437 219	90.9%	13.4%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	2 566 493	2 820 237	901 002	35.1%	589 645	23.0%	653 016	23.2%	67 064	2.4%	2 210 726	78.4%	87 504	89.7%	(23.4%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	197 027	197 027	50 082	25.4%	47 634	24.2%	39 121	19.9%	55 665	28.3%	192 502	97.7%	62 655	115.9%	(11.2%)
Other revenue	513 963	579 272	33 118	6.4%	41	-	43	-	38	-	33 240	5.7%	90	7.5%	(57.7%)
Government - operating	798 523	798 523	333 139	41.7%	266 038	33.3%	199 346	25.0%	-	-	798 523	100.0%	-	100.0%	-
Government - capital	1 022 330	1 207 465	476 849	46.6%	266 921	26.1%	402 471	33.3%	-	-	1 146 241	94.9%	-	100.0%	-
Interest	34 650	37 950	7 814	22.6%	9 011	26.0%	12 034	31.7%	11 361	29.9%	40 220	106.0%	24 759	201.9%	(54.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 215 533)	(1 084 012)	(228 541)	18.8%	(314 281)	25.9%	(242 100)	22.3%	(289 807)	26.7%	(1 074 728)	99.1%	(283 702)	88.5%	2.2%
Suppliers and employees	(1 114 036)	(985 859)	(217 653)	19.5%	(289 524)	26.0%	(233 718)	23.7%	(276 521)	28.0%	(1 017 416)	103.2%	(278 919)	84.4%	(.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(101 497)	(98 153)	(10 888)	10.7%	(24 757)	24.4%	(8 382)	8.5%	(13 285)	13.5%	(57 312)	58.4%	(4 783)	208.4%	177.8%
Net Cash from/(used) Operating Activities	1 350 960	1 736 225	672 461	49.8%	275 364	20.4%	410 916	23.7%	(222 743)	(12.8%)	1 135 998	65.4%	(196 198)	90.7%	13.5%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 184 390)	(1 339 257)	(65 263)	5.5%	(250 990)	21.2%	(198 070)	14.8%	(506 561)	37.8%	(1 020 883)	76.2%	(464 739)	91.8%	9.0%
Capital assets	(1 184 390)	(1 339 257)	(65 263)	5.5%	(250 990)	21.2%	(198 070)	14.8%	(506 561)	37.8%	(1 020 883)	76.2%	(464 739)	91.8%	9.0%
Net Cash from/(used) Investing Activities	(1 184 390)	(1 339 257)	(65 263)	5.5%	(250 990)	21.2%	(198 070)	14.8%	(506 561)	37.8%	(1 020 883)	76.2%	(464 739)	91.8%	9.0%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	166 570	396 968	607 198	364.5%	24 374	14.6%	212 846	53.6%	(729 303)	(183.7%)	115 115	29.0%	(660 937)	39.3%	10.3%
Cash/cash equivalents at the year begin:	539 972	513 455	-	-	607 198	112.5%	631 572	123.0%	844 418	164.5%	-	-	925 132	49.4%	(8.7%)
Cash/cash equivalents at the year end:	706 542	910 423	607 198	85.9%	631 572	89.4%	844 418	92.8%	115 115	12.6%	115 115	12.6%	264 195	48.9%	(56.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	41 951	9.9%	16 968	4.0%	14 341	3.4%	350 593	82.7%	423 853	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	41 951	9.9%	16 968	4.0%	14 341	3.4%	350 593	82.7%	423 853	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 908	37.4%	3 574	13.5%	2 449	9.2%	10 565	39.9%	26 497	6.3%	-	-	-	-
Commercial	10 816	10.5%	3 985	3.9%	3 056	3.0%	85 007	82.6%	102 864	24.3%	-	-	-	-
Households	15 452	5.9%	6 838	2.6%	6 609	2.5%	233 960	89.0%	262 859	62.0%	-	-	-	-
Other	5 776	18.3%	2 570	8.1%	2 227	7.0%	21 061	66.6%	31 634	7.5%	-	-	-	-
Total By Customer Group	41 951	9.9%	16 968	4.0%	14 341	3.4%	350 593	82.7%	423 853	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 163	48.5%	1 235	51.5%	-	-	-	-	2 398	2.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	114 818	99.9%	18	-	66	.1%	-	-	114 902	98.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	115 981	98.9%	1 253	1.1%	66	.1%	-	-	117 300	100.0%

Contact Details

Municipal Manager	Mr Owen Ngubende Hlazo	047 501 6407
Financial Manager	Mr Moabi E. Moleko	047 501 6446

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MATATIELE (EC441)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	337 614	346 914	154 098	45.6%	69 444	20.6%	87 782	25.3%	38 026	11.0%	349 351	100.7%	18 400	91.3%	106.7%
Property rates	35 612	42 000	34 439	96.7%	(6 352)	(17.8%)	3 964	9.4%	834	2.0%	32 885	78.3%	(7 891)	49.2%	(110.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	51 957	51 957	9 303	17.9%	7 391	14.2%	7 853	15.1%	24 575	47.3%	49 122	94.5%	6 831	86.6%	259.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 860	9 860	2 468	25.0%	2 507	25.4%	2 520	25.6%	2 514	25.5%	10 009	101.5%	2 399	111.3%	4.8%
Service charges - other	-	-	7	-	-	-	-	-	-	-	7	-	35	-	(100.0%)
Rental of facilities and equipment	1 700	1 700	7 476	439.8%	(4 181)	(246.0%)	420	24.7%	166	9.8%	3 881	228.3%	369	98.6%	(55.0%)
Interest earned - external investments	8 901	10 100	1 994	22.4%	2 577	29.0%	2 775	27.5%	3 175	31.4%	10 522	104.2%	2 719	160.9%	16.8%
Interest earned - outstanding debtors	5 967	7 467	2 114	35.4%	2 601	43.6%	2 450	32.8%	2 449	32.8%	9 614	128.8%	7 481	137.3%	(67.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 331	2 681	106	4.5%	(97)	(4.2%)	862	32.2%	130	4.8%	1 001	37.3%	683	67.3%	(81.0%)
Licences and permits	3 849	3 849	730	19.0%	904	23.5%	882	22.9%	763	19.8%	3 279	85.2%	1 982	128.0%	(61.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	215 542	215 855	95 287	44.2%	63 644	29.5%	65 675	30.4%	2 846	1.3%	227 451	105.4%	4 013	99.2%	(29.1%)
Other own revenue	1 897	1 447	175	9.2%	452	23.8%	379	26.2%	573	39.6%	1 579	109.2%	(223)	65.7%	(357.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	337 612	346 914	66 391	19.7%	63 288	18.7%	57 523	16.6%	114 228	32.9%	301 429	86.9%	99 323	76.0%	15.0%
Employee related costs	114 330	116 049	27 312	23.9%	26 310	23.0%	26 248	22.6%	25 750	22.2%	105 621	91.0%	49 961	100.2%	(48.5%)
Remuneration of councillors	20 227	20 227	4 769	23.6%	4 581	22.6%	5 160	25.5%	4 836	23.9%	19 347	95.6%	8 661	95.1%	(44.2%)
Debt impairment	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 548	15 548	40	.3%	-	-	(40)	(.3%)	33 620	216.2%	33 620	216.2%	2 198	15.5%	1 429.7%
Finance charges	-	-	-	-	3	-	0	-	2	-	5	-	-	-	(100.0%)
Bulk purchases	42 000	42 000	10 240	24.4%	12 131	28.9%	5 472	13.0%	10 970	26.1%	38 812	92.4%	8 682	74.5%	26.4%
Other Materials	6 258	6 203	425	6.8%	1 193	19.1%	675	10.9%	1 361	21.9%	3 654	58.9%	1 663	104.4%	(18.2%)
Contracted services	82 832	87 508	14 840	17.9%	17 161	20.7%	12 398	14.2%	24 558	28.1%	68 957	78.8%	24 031	67.0%	2.2%
Transfers and grants	150	150	-	-	150	100.0%	-	-	-	-	150	100.0%	(9 859)	(.1%)	(100.0%)
Other expenditure	51 267	54 230	8 764	17.1%	1 760	3.4%	7 610	14.0%	13 153	24.3%	31 287	57.7%	13 987	59.8%	(6.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	(23)	-	(23)	-	-	-	(100.0%)
Surplus/(Deficit)	2	0	87 708		6 156		30 259		(76 202)		47 921		(80 923)		
Transfers recognised - capital	98 435	107 049	-	-	38 646	39.3%	11 787	11.0%	43 086	40.2%	93 519	87.4%	43 357	69.9%	(.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	43 647	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	142 084	107 049	87 708		44 802		42 046		(33 116)		141 440		(37 566)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	142 084	107 049	87 708		44 802		42 046		(33 116)		141 440		(37 566)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	142 084	107 049	87 708		44 802		42 046		(33 116)		141 440		(37 566)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	142 084	107 049	87 708		44 802		42 046		(33 116)		141 440		(37 566)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	142 082	160 019	54 442	38.3%	45 642	32.1%	22 181	13.9%	46 327	29.0%	168 592	105.4%	74 206	92.9%	(37.6%)
National Government	98 436	106 349	9 783	9.9%	36 204	36.8%	15 716	14.8%	29 697	27.9%	91 400	85.9%	57 095	90.0%	(48.0%)
Provincial Government	-	700	-	-	-	-	-	-	-	-	-	-	1 754	17.5%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	98 436	107 049	9 783	9.9%	36 204	36.8%	15 716	14.7%	29 697	27.7%	91 400	85.4%	58 850	84.7%	(49.5%)
Borrowing	-	-	-	-	33	-	-	-	-	-	33	-	-	-	-
Internally generated funds	43 647	52 971	44 658	102.3%	9 406	21.5%	6 465	12.2%	16 630	31.4%	77 159	145.7%	15 356	122.1%	8.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	142 082	160 019	54 442	38.3%	45 642	32.1%	22 181	13.9%	46 327	29.0%	168 592	105.4%	74 206	92.9%	(37.6%)
Governance and Administration	12 150	12 150	-	-	954	7.9%	1 546	12.7%	2 079	17.1%	4 579	37.7%	6 902	212.6%	(69.9%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	(0)	60.5%	(100.0%)
Budget & Treasury Office	12 150	12 150	-	-	543	4.5%	1 546	12.7%	2 079	17.1%	4 169	34.3%	6 903	220.4%	(69.9%)
Corporate Services	-	-	-	-	411	-	-	-	-	-	411	-	-	-	-
Community and Public Safety	2 320	3 020	-	-	42	1.8%	384	12.7%	2 043	67.7%	2 469	81.8%	147	12.0%	1 292.6%
Community & Social Services	230	930	-	-	-	-	18	1.9%	738	79.4%	756	81.3%	83	12.5%	793.1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 090	2 090	-	-	42	2.0%	366	17.5%	1 305	62.4%	1 713	82.0%	64	11.3%	1 937.0%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	76 422	87 977	49 733	65.1%	27 252	35.7%	10 220	11.6%	35 074	39.9%	122 278	139.0%	33 843	83.4%	3.6%
Planning and Development	2 965	2 189	-	-	240	8.1%	3	.1%	(68)	(3.1%)	175	8.0%	-	62.9%	(100.0%)
Road Transport	73 457	85 788	49 733	67.7%	27 012	36.8%	10 216	11.9%	35 141	41.0%	122 103	142.3%	33 843	83.4%	3.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	51 190	56 872	4 709	9.2%	17 395	34.0%	10 032	17.6%	7 131	12.5%	39 266	69.0%	33 314	96.3%	(78.6%)
Electricity	47 610	51 492	4 709	9.9%	15 770	33.1%	10 032	19.5%	5 719	11.1%	36 229	70.4%	33 315	98.3%	(82.8%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	5 380	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 580	-	-	-	1 625	45.4%	-	-	1 412	-	3 037	-	(1)	.9%	(115 116.9%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	436 050	370 412	152 465	35.0%	108 248	24.8%	98 770	26.7%	81 112	21.9%	440 595	118.9%	68 482	112.7%	18.4%
Property rates, penalties and collection charges	35 612	43 063	34 439	96.7%	(6 195)	(17.4%)	3 964	9.2%	834	1.9%	33 043	76.7%	(4 143)	50.0%	(120.1%)
Service charges	61 816	49 034	10 145	16.4%	9 898	16.0%	10 373	21.2%	27 089	55.2%	57 505	117.3%	15 876	96.6%	70.6%
Other revenue	9 776	8 417	8 486	86.8%	(2 923)	(29.9%)	2 544	30.2%	1 648	19.6%	9 756	115.9%	5 787	138.8%	(71.5%)
Government - operating	215 542	213 440	95 287	44.2%	63 644	29.5%	65 675	30.8%	7 590	3.6%	232 196	108.8%	4 013	102.3%	89.1%
Government - capital	98 435	47 257	-	-	38 646	39.3%	11 787	24.9%	38 326	81.1%	88 758	187.8%	36 748	144.3%	4.3%
Interest	14 868	9 201	4 108	27.6%	5 177	34.8%	4 427	48.1%	5 625	61.1%	19 337	210.2%	10 200	-	(44.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(317 064)	(326 367)	(50 581)	16.0%	(63 295)	20.0%	57 563	(17.6%)	(39 075)	12.0%	(95 389)	29.2%	(32 481)	47.4%	20.3%
Suppliers and employees	(316 914)	(326 217)	(50 581)	16.0%	(63 295)	20.0%	57 563	(17.6%)	(39 074)	12.0%	(95 388)	29.2%	(31 840)	46.1%	22.7%
Finance charges	-	-	-	-	-	-	-	-	(1)	-	(1)	-	-	-	(100.0%)
Transfers and grants	(150)	(150)	-	-	-	-	-	-	-	-	-	-	(641)	1 509.7%	(100.0%)
Net Cash from/(used) Operating Activities	118 985	44 045	101 884	85.6%	44 952	37.8%	156 333	354.9%	42 037	95.4%	345 206	783.8%	36 000	240.7%	16.8%
Cash Flow from Investing Activities															
Receipts	43 647	-	(47 159)	(108.0%)	-	-	-	-	-	-	(47 159)	-	-	-	-
Proceeds on disposal of PPE	43 647	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(47 159)	-	-	-	-	-	-	-	(47 159)	-	-	-	-
Payments	(142 082)	(147 788)	(46 707)	32.9%	(32 913)	23.2%	(22 181)	15.0%	(46 327)	31.3%	(148 129)	100.2%	(27 148)	36.2%	70.6%
Capital assets	(142 082)	(147 788)	(46 707)	32.9%	(32 913)	23.2%	(22 181)	15.0%	(46 327)	31.3%	(148 129)	100.2%	(27 148)	36.2%	70.6%
Net Cash from/(used) Investing Activities	(98 435)	(147 788)	(93 866)	95.4%	(32 913)	33.4%	(22 181)	15.0%	(46 327)	31.3%	(195 287)	132.1%	(27 148)	37.3%	70.6%
Cash Flow from Financing Activities															
Receipts	-	-	1 191	-	-	-	-	-	-	-	1 191	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1 191	-	-	-	-	-	-	-	1 191	-	-	-	-
Payments	-	-	10 641	-	-	-	-	-	-	-	10 641	-	-	-	-
Repayment of borrowing	-	-	10 641	-	-	-	-	-	-	-	10 641	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	11 831	-	-	-	-	-	-	-	11 831	-	-	-	-
Net Increase/(Decrease) in cash held	20 550	(103 743)	19 849	96.6%	12 040	58.6%	134 152	(129.3%)	(4 290)	4.1%	161 750	(155.9%)	8 852	(1 430.4%)	(148.5%)
Cash/cash equivalents at the year begin:	5 837	119 869	-	-	19 849	340.0%	31 888	26.6%	166 040	138.5%	-	-	329 810	100.0%	(49.7%)
Cash/cash equivalents at the year end:	26 387	16 126	19 849	75.2%	31 888	120.8%	166 040	1 029.6%	161 750	1 003.0%	161 750	1 003.0%	338 662	3 284.1%	(52.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 282	85.9%	764	4.0%	427	2.3%	1 487	7.8%	18 959	14.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2	-	9	-	425	.8%	51 119	99.2%	51 556	39.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	724	5.1%	438	3.1%	334	2.4%	12 585	89.4%	14 081	10.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	40	36.9%	28	26.3%	7	6.5%	33	30.2%	108	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	813	3.2%	820	3.2%	796	3.1%	22 875	90.4%	25 304	19.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 389	30.0%	42	.2%	1 052	4.9%	13 815	64.9%	21 297	16.2%	-	-	-	-
Total By Income Source	24 249	18.5%	2 102	1.6%	3 041	2.3%	101 913	77.6%	131 305	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	144	.3%	128	.3%	13 850	28.5%	34 441	70.9%	48 563	37.0%	-	-	-	-
Commercial	18 064	86.3%	386	1.8%	749	3.6%	1 728	8.3%	20 927	15.9%	-	-	-	-
Households	4 553	9.4%	341	.7%	11 902	24.5%	31 702	65.4%	48 498	36.9%	-	-	-	-
Other	1 488	11.2%	1 247	9.4%	(23 460)	(176.2%)	34 043	255.6%	13 317	10.1%	-	-	-	-
Total By Customer Group	24 249	18.5%	2 102	1.6%	3 041	2.3%	101 913	77.6%	131 305	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Dr D C T Nakin	039 737 8100
Financial Manager	Mr L Ndzelu	039 737 8199

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: UMZIMVUBU (EC442)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	334 687	365 009	88 552	26.5%	81 585	24.4%	58 217	15.9%	9 821	2.7%	238 175	65.3%	7 065	68.5%	39.0%
Property rates	15 509	15 725	3 953	25.5%	15 009	96.8%	1 923	12.2%	1 690	10.7%	22 575	143.6%	3 322	102.7%	(49.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 500	1 500	-	-	-	-	1 803	120.2%	296	19.7%	2 099	140.0%	33	52.8%	790.5%
Service charges - other	-	3 165	303	-	47	-	-	-	50	1.6%	399	12.6%	-	-	(100.0%)
Rental of facilities and equipment	3 069	3 334	88	2.9%	1 976	64.4%	331	9.9%	54	1.6%	2 449	73.5%	(1 925)	136.5%	(102.8%)
Interest earned - external investments	35 174	34 944	723	2.1%	1 215	3.5%	1 376	3.9%	1 892	5.4%	5 207	14.9%	2 472	21.2%	(23.4%)
Interest earned - outstanding debtors	-	4 231	-	-	539	-	808	19.1%	816	19.3%	2 163	51.1%	263	102.3%	210.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 000	4 500	598	29.9%	568	28.4%	568	12.6%	288	6.4%	2 021	44.9%	517	61.6%	(44.4%)
Licences and permits	-	2 827	956	-	1 040	-	1 040	36.8%	678	24.0%	3 714	131.4%	365	698.7%	85.9%
Agency services	-	2 000	558	-	558	-	558	27.9%	171	8.6%	1 845	92.3%	-	-	(100.0%)
Transfers recognised - operational	270 392	289 287	80 448	29.8%	59 536	22.0%	48 817	16.9%	190	.1%	188 991	65.3%	3 072	72.2%	(93.8%)
Other own revenue	7 043	3 496	925	13.1%	1 097	15.6%	992	28.4%	3 696	105.7%	6 711	191.9%	(1 055)	40.7%	(450.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	273 653	303 783	17 822	6.5%	69 117	25.3%	53 349	17.6%	181 582	59.8%	321 870	106.0%	39 724	65.8%	357.1%
Employee related costs	77 304	74 849	1 062	1.4%	28 134	36.4%	24 134	32.2%	18 762	25.1%	72 091	96.3%	15 204	91.1%	23.4%
Remuneration of councillors	17 758	17 758	4 240	23.9%	4 240	23.9%	4 240	23.9%	4 386	24.7%	17 105	96.3%	5 023	108.4%	(12.7%)
Debt impairment	5 000	5 000	-	-	-	-	-	-	126 872	2 537.4%	126 872	2 537.4%	-	-	(100.0%)
Depreciation and asset impairment	51 000	79 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	(353)	-	(100.0%)
Other Materials	-	8 939	715	-	4 698	-	1 699	19.0%	2 578	28.8%	9 690	108.4%	343	50.6%	650.9%
Contracted services	12 910	50 835	4 261	33.0%	5 956	46.1%	6 282	12.4%	12 202	24.0%	28 701	56.5%	3 458	60.2%	252.8%
Transfers and grants	1 380	1 580	47	3.4%	47	3.4%	47	3.0%	1 181	74.7%	1 323	83.7%	203	11.5%	482.6%
Other expenditure	108 301	65 822	7 496	6.9%	26 041	24.0%	16 947	25.7%	15 602	23.7%	66 087	100.4%	15 845	110.4%	(1.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	61 034	61 226	70 730		12 468		4 868		(171 761)		(83 695)		(32 659)		
Transfers recognised - capital	76 707	80 207	26 820	35.0%	39 150	51.0%	45 450	56.7%	33 601	41.9%	145 021	180.8%	30 986	161.5%	8.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	137 741	141 433	97 550		51 618		50 318		(138 160)		61 327		(1 673)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	137 741	141 433	97 550		51 618		50 318		(138 160)		61 327		(1 673)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	137 741	141 433	97 550		51 618		50 318		(138 160)		61 327		(1 673)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	137 741	141 433	97 550		51 618		50 318		(138 160)		61 327		(1 673)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	133 825	141 433	15 208	11.4%	39 833	29.8%	14 471	10.2%	41 464	29.3%	110 976	78.5%	36 993	80.0%	12.1%
National Government	133 825	76 707	8 839	6.6%	28 874	21.6%	10 162	13.2%	29 854	38.9%	77 728	101.3%	36 401	120.7%	(18.0%)
Provincial Government	-	3 500	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	133 825	80 207	8 839	6.6%	28 874	21.6%	10 162	12.7%	29 854	37.2%	77 728	96.9%	36 401	120.7%	(18.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	61 226	6 369	-	10 959	-	4 309	7.0%	11 610	19.0%	33 248	54.3%	591	24.6%	1 863.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	133 825	141 433	15 208	11.4%	39 833	29.8%	14 471	10.2%	41 464	29.3%	110 976	78.5%	36 993	80.0%	12.1%
Governance and Administration	4 153	2 298	224	5.4%	16	.4%	2 125	92.5%	98	4.3%	2 463	107.2%	-	.2%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	4 153	243	35	.8%	16	.4%	2 125	873.9%	19	7.8%	2 194	902.5%	-	-	(100.0%)
Corporate Services	-	2 055	189	-	-	-	-	-	79	3.8%	268	13.1%	-	.3%	(100.0%)
Community and Public Safety	12 065	3 204	-	-	-	-	-	-	-	-	-	-	251	19.4%	(100.0%)
Community & Social Services	12 065	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	3 204	-	-	-	-	-	-	-	-	-	-	251	19.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	76 237	130 747	14 065	18.4%	39 817	52.2%	11 908	9.1%	41 366	31.6%	107 156	82.0%	36 550	84.8%	13.2%
Planning and Development	-	-	-	-	-	-	-	-	14	-	14	-	149	27.6%	(90.4%)
Road Transport	76 237	130 747	14 065	18.4%	39 817	52.2%	11 908	9.1%	41 351	31.6%	107 142	81.9%	36 401	85.9%	13.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 369	5 184	919	2.2%	-	-	438	8.5%	-	-	1 357	26.2%	192	54.9%	(100.0%)
Electricity	33 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	8 369	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	5 184	919	-	-	-	438	8.5%	-	-	1 357	26.2%	192	35.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	411 394	353 698	114 832	27.9%	116 589	28.3%	70 047	19.8%	45 645	12.9%	347 114	98.1%	37 596	74.2%	21.4%
Property rates, penalties and collection charges	15 509	15 725	3 953	25.5%	8 395	54.1%	1 778	11.3%	1 690	10.7%	15 816	100.6%	3 322	102.7%	(49.1%)
Service charges	1 500	4 665	303	20.2%	299	19.9%	221	4.7%	296	6.3%	1 119	24.0%	(92)	38.9%	(422.6%)
Other revenue	12 112	16 158	2 586	21.4%	2 411	19.9%	5 482	33.9%	4 342	26.9%	14 821	91.7%	(2 428)	185.4%	(278.9%)
Government - operating	270 392	197 482	80 448	29.8%	59 997	22.2%	49 426	25.0%	1 954	1.0%	191 825	97.1%	3 072	55.8%	(36.4%)
Government - capital	76 707	80 207	26 820	35.0%	41 490	54.1%	9 788	12.2%	34 770	43.4%	112 868	140.7%	30 986	138.5%	12.2%
Interest	35 174	39 463	723	2.1%	3 997	11.4%	3 352	8.5%	2 593	6.6%	10 665	27.0%	2 734	27.5%	(5.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(211 010)	(222 783)	(28 966)	13.7%	(46 406)	22.0%	(35 430)	15.9%	(50 520)	22.7%	(161 321)	72.4%	(40 587)	64.7%	24.5%
Suppliers and employees	(210 080)	(221 203)	(28 950)	13.8%	(43 811)	20.9%	(34 882)	15.8%	(49 943)	22.6%	(157 585)	71.2%	(40 384)	64.8%	23.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(930)	(1 580)	(16)	1.7%	(2 595)	279.1%	(548)	34.7%	(577)	36.5%	(3 736)	236.5%	(203)	58.2%	184.7%
Net Cash from/(used) Operating Activities	200 384	130 915	85 866	42.9%	70 183	35.0%	34 617	26.4%	(4 875)	(3.7%)	185 792	141.9%	(2 991)	86.6%	63.0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(133 824)	(141 433)	(15 179)	11.3%	(39 810)	29.7%	(13 847)	9.8%	(40 816)	28.9%	(109 652)	77.5%	(40 177)	117.7%	1.6%
Capital assets	(133 824)	(141 433)	(15 179)	11.3%	(39 810)	29.7%	(13 847)	9.8%	(40 816)	28.9%	(109 652)	77.5%	(40 177)	117.7%	1.6%
Net Cash from/(used) Investing Activities	(133 824)	(141 433)	(15 179)	11.3%	(39 810)	29.7%	(13 847)	9.8%	(40 816)	28.9%	(109 652)	77.5%	(40 177)	117.7%	1.6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	12	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	12	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	12	-	(100.0%)
Net Increase/(Decrease) in cash held	66 560	(10 518)	70 687	106.2%	30 373	45.6%	20 770	(197.5%)	(45 691)	434.4%	76 141	(723.9%)	(43 157)	60.8%	5.9%
Cash/cash equivalents at the year begin:	42 219	42 219	47 669	112.9%	118 356	280.3%	148 730	352.3%	169 500	401.5%	47 669	112.9%	157 161	100.6%	7.9%
Cash/cash equivalents at the year end:	108 779	31 701	118 356	108.8%	148 730	136.7%	169 500	534.7%	123 809	390.5%	123 809	390.5%	114 005	72.4%	8.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	516	1.7%	439	1.4%	397	1.3%	29 063	95.6%	30 416	70.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	92	1.8%	83	1.6%	79	1.6%	4 768	94.9%	5 022	11.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	271	2.7%	271	2.7%	268	2.7%	9 209	91.9%	10 020	23.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(141)	6.6%	(1)	-	(64)	3.0%	(1 925)	90.4%	(2 130)	(4.9%)	-	-	-	-
Total By Income Source	739	1.7%	792	1.8%	681	1.6%	41 116	94.9%	43 328	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(67)	(.9%)	72	.9%	71	.9%	7 768	99.0%	7 844	18.1%	-	-	-	-
Commercial	450	2.6%	391	2.2%	291	1.7%	16 310	93.5%	17 442	40.3%	-	-	-	-
Households	356	2.0%	330	1.8%	319	1.8%	17 038	94.4%	18 042	41.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	739	1.7%	792	1.8%	681	1.6%	41 116	94.9%	43 328	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 563	96.3%	75	2.8%	24	.9%	-	-	2 662	100.0%
Total	2 563	96.3%	75	2.8%	24	.9%	-	-	2 662	100.0%

Contact Details

Municipal Manager	Mr Gladstone PT Nota	039 255 0166
Financial Manager	Mr Tinashe Fundira	039 255 8507

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBIZANA (EC443)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	316 501	320 993	128 419	40.6%	93 255	29.5%	74 910	23.3%	18 602	5.8%	315 186	98.2%	15 175	98.8%	22.6%
Property rates	23 571	23 571	13 842	58.7%	2 238	9.5%	2 427	10.3%	2 372	10.1%	20 879	88.6%	1 858	89.3%	27.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	35 076	35 076	4 894	14.0%	7 699	21.9%	8 412	24.0%	8 089	23.1%	29 093	82.9%	7 636	96.6%	5.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 365	4 365	1 134	47.9%	1 098	46.4%	1 124	25.7%	1 101	25.2%	4 456	102.1%	340	92.8%	223.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	903	903	128	14.1%	264	29.2%	(277)	(30.6%)	988	109.4%	1 103	122.1%	186	69.1%	431.8%
Interest earned - external investments	7 942	9 142	2 135	26.9%	1 798	22.6%	2 892	31.6%	2 202	24.1%	9 027	98.7%	1 771	106.7%	24.4%
Interest earned - outstanding debtors	4 006	4 006	1 000	25.0%	952	23.8%	1 101	27.5%	937	23.4%	3 989	99.6%	956	100.5%	(2.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 031	2 031	85	4.2%	86	4.2%	(82)	(4.1%)	693	34.1%	781	38.4%	647	69.5%	7.0%
Licences and permits	2 294	2 294	582	25.4%	490	21.4%	538	23.4%	590	25.7%	2 200	95.9%	635	106.6%	(7.0%)
Agency services	1 233	1 233	330	26.7%	280	22.7%	292	23.7%	370	30.0%	1 271	103.1%	314	99.3%	17.9%
Transfers recognised - operational	235 523	236 347	103 925	44.1%	77 912	33.1%	58 406	24.7%	837	.4%	241 080	102.0%	527	100.5%	58.8%
Other own revenue	1 557	2 025	365	23.5%	439	28.2%	78	3.8%	425	21.0%	1 307	64.5%	305	69.8%	39.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	343 970	396 958	25 480	7.4%	118 092	34.3%	65 067	16.4%	88 761	22.4%	297 400	74.9%	220 767	90.3%	(59.8%)
Employee related costs	107 802	108 523	1 158	1.1%	52 036	48.3%	17 543	16.2%	19 177	17.7%	89 915	82.9%	80 489	86.4%	(76.2%)
Remuneration of councillors	24 091	23 588	-	-	11 568	48.0%	8 711	36.9%	3 125	13.2%	23 403	99.2%	12 411	55.2%	(74.8%)
Debt impairment	2 101	2 101	-	-	32	1.5%	-	-	-	-	32	1.5%	-	-	-
Depreciation and asset impairment	48 449	48 449	-	-	20 583	42.5%	10 121	20.9%	13 697	28.3%	44 401	91.6%	26 467	82.8%	(48.2%)
Finance charges	400	400	0	-	21	5.2%	-	-	44	11.1%	66	16.4%	727	51.0%	(93.9%)
Bulk purchases	33 594	33 594	7 083	21.1%	6 861	20.4%	6 741	20.1%	6 898	20.5%	27 583	82.1%	3 756	81.4%	83.7%
Other Materials	8 311	9 826	1 332	16.0%	2 697	32.5%	1 109	11.3%	2 637	26.8%	7 776	79.1%	2 627	81.3%	.4%
Contracted services	50 671	67 240	6 039	11.9%	10 061	19.9%	10 360	15.4%	28 782	42.8%	55 242	82.2%	46 927	175.8%	(38.7%)
Transfers and grants	2 158	1 644	-	-	668	30.9%	34	2.1%	-	-	702	42.7%	341	47.3%	(100.0%)
Other expenditure	66 393	66 335	9 868	14.9%	13 564	20.4%	10 366	15.6%	14 309	21.6%	48 107	72.5%	14 601	74.4%	(2.0%)
Loss on disposal of PPE	-	35 258	-	-	-	-	81	.2%	92	.3%	173	.5%	32 422	86.5%	(99.7%)
Surplus/(Deficit)	(27 469)	(75 966)	102 939		(24 837)		9 843		(70 159)		17 787		(205 592)		
Transfers recognised - capital	72 446	92 026	19 916	27.5%	21 795	30.1%	20 824	22.6%	20 253	22.0%	82 788	90.0%	45 827	114.5%	(55.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 977	16 060	122 855		(3 042)		30 667		(49 906)		100 575		(159 765)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	44 977	16 060	122 855		(3 042)		30 667		(49 906)		100 575		(159 765)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 977	16 060	122 855		(3 042)		30 667		(49 906)		100 575		(159 765)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 977	16 060	122 855		(3 042)		30 667		(49 906)		100 575		(159 765)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	93 691	123 151	25 098	26.8%	19 394	20.7%	32 080	26.0%	21 205	17.2%	97 778	79.4%	60 661	138.4%	(65.0%)
National Government	70 069	97 339	23 451	33.5%	19 803	28.3%	19 161	19.7%	11 752	12.1%	74 167	76.2%	27 723	122.2%	(57.6%)
Provincial Government	-	-	-	-	-	-	-	-	1 573	-	1 573	-	-	159.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	70 069	97 339	23 451	33.5%	19 803	28.3%	19 161	19.7%	13 324	13.7%	75 740	77.8%	27 723	130.6%	(51.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 622	25 812	1 648	7.0%	(410)	(1.7%)	12 919	50.0%	7 881	30.5%	22 038	85.4%	32 938	157.1%	(76.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	93 691	123 151	25 098	26.8%	19 394	20.7%	32 080	26.0%	21 205	17.2%	97 778	79.4%	60 661	138.4%	(65.0%)
Governance and Administration	8 058	6 322	1 154	14.3%	(437)	(5.4%)	2 174	34.4%	1 641	26.0%	4 532	71.7%	20 779	461.8%	(92.1%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 900	1 450	-	-	-	-	79	5.4%	251	17.3%	330	22.7%	21 018	423.8%	(98.8%)
Corporate Services	6 158	4 872	1 154	18.7%	(437)	(7.1%)	2 095	43.0%	1 391	28.5%	4 202	86.2%	(239)	-	(682.0%)
Community and Public Safety	2 885	2 653	-	-	-	-	8	.3%	197	7.4%	204	7.7%	1 440	135.0%	(86.3%)
Community & Social Services	-	40	-	-	-	-	-	-	41	102.5%	41	102.5%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 885	2 613	-	-	-	-	8	.3%	156	6.0%	163	6.2%	1 440	135.0%	(89.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	52 011	66 522	11 896	22.9%	12 684	24.4%	15 762	23.7%	13 275	20.0%	53 617	80.6%	(360)	68.9%	(3 791.8%)
Planning and Development	23 680	31 628	3 274	13.8%	7 684	32.4%	6 338	20.0%	8 755	27.7%	26 050	82.4%	(444)	31.7%	(2 073.9%)
Road Transport	28 331	34 862	8 622	30.4%	5 001	17.7%	9 424	27.0%	4 523	13.0%	27 570	79.1%	84	97.5%	5 288.3%
Environmental Protection	-	31	-	-	-	-	-	-	(3)	(8.8%)	(3)	(8.8%)	-	100.0%	(100.0%)
Trading Services	30 737	47 654	12 048	39.2%	7 147	23.3%	14 137	29.7%	6 093	12.8%	39 425	82.7%	38 802	248.3%	(84.3%)
Electricity	30 630	47 548	12 048	39.3%	7 147	23.3%	14 137	29.7%	6 093	12.8%	39 425	82.9%	39 362	252.4%	(84.5%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	107	107	-	-	-	-	-	-	-	-	-	-	(560)	(120.4%)	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	388 947	411 747	155 851	40.1%	129 306	33.2%	114 852	27.9%	5 535	1.3%	405 544	98.5%	19 857	106.1%	(72.1%)
Property rates, penalties and collection charges	23 571	23 571	14 236	60.4%	9 482	40.2%	1 893	8.0%	(2 529)	(10.7%)	23 081	97.9%	4 976	134.4%	(150.8%)
Service charges	37 441	39 441	8 163	21.8%	11 672	31.2%	6 438	16.3%	9 410	23.9%	35 684	90.5%	4 836	152.2%	94.6%
Other revenue	8 466	8 486	1 490	17.6%	1 558	18.4%	7 467	88.0%	(3 854)	(45.4%)	6 662	78.5%	1 834	123.1%	(310.2%)
Government - operating	235 075	235 075	98 852	42.1%	78 340	33.3%	57 883	24.6%	-	-	235 075	100.0%	500	100.0%	(100.0%)
Government - capital	72 446	92 026	29 976	41.4%	25 504	35.2%	36 546	39.7%	-	-	92 026	100.0%	4 985	98.7%	(100.0%)
Interest	11 948	13 148	3 134	26.2%	2 750	23.0%	4 624	35.2%	2 508	19.1%	13 017	99.0%	2 727	104.9%	(8.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(293 420)	(311 151)	(70 752)	24.1%	(68 054)	23.2%	(62 763)	20.2%	(74 822)	24.0%	(276 391)	88.8%	(59 078)	92.7%	26.6%
Suppliers and employees	(290 862)	(309 107)	(70 752)	24.3%	(67 365)	23.2%	(62 729)	20.3%	(74 777)	24.2%	(275 624)	89.2%	(58 010)	93.3%	28.9%
Finance charges	(400)	(400)	-	-	(21)	5.2%	-	-	(45)	11.1%	(66)	16.4%	(727)	51.0%	(93.9%)
Transfers and grants	(2 158)	(1 644)	-	-	(668)	30.9%	(34)	2.1%	-	-	(702)	42.7%	(341)	53.5%	(100.0%)
Net Cash from/(used) Operating Activities	95 527	100 596	85 099	89.1%	61 252	64.1%	52 089	51.8%	(69 287)	(68.9%)	129 153	128.4%	(39 221)	133.1%	76.7%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(93 691)	(123 151)	(36 497)	39.0%	(23 044)	24.6%	(24 956)	20.3%	(18 722)	15.2%	(103 220)	83.8%	(36 727)	92.2%	(49.0%)
Capital assets	(93 691)	(123 151)	(36 497)	39.0%	(23 044)	24.6%	(24 956)	20.3%	(18 722)	15.2%	(103 220)	83.8%	(36 727)	92.2%	(49.0%)
Net Cash from/(used) Investing Activities	(93 691)	(123 151)	(36 497)	39.0%	(23 044)	24.6%	(24 956)	20.3%	(18 722)	15.2%	(103 220)	83.8%	(36 727)	92.2%	(49.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	(6 964)	100.0%	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	(6 964)	100.0%	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	(6 964)	100.0%	(100.0%)
Net Increase/(Decrease) in cash held	1 836	(22 555)	48 602	2 646.9%	38 209	2 080.9%	27 132	(120.3%)	(88 009)	390.2%	25 933	(115.0%)	(82 912)	(108.1%)	6.1%
Cash/cash equivalents at the year begin:	41 526	94 551	94 551	227.7%	143 153	344.7%	181 362	191.8%	208 494	220.5%	94 551	100.0%	175 809	97.5%	18.6%
Cash/cash equivalents at the year end:	43 362	71 997	143 153	330.1%	181 362	418.2%	208 494	289.6%	120 485	167.3%	120 485	167.3%	92 897	223.7%	29.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 893	35.7%	812	15.3%	169	3.2%	2 435	45.9%	5 309	11.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	819	3.8%	670	3.1%	227	1.1%	19 700	92.0%	21 416	46.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	368	6.7%	290	5.2%	257	4.7%	4 604	83.4%	5 518	12.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	209	18.9%	68	6.1%	16	1.5%	815	73.6%	1 108	2.4%	-	-	-	-
Interest on Arrear Debtor Accounts	281	2.9%	320	3.3%	336	3.4%	8 896	90.5%	9 832	21.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	198	7.5%	39	1.5%	72	2.7%	2 328	88.3%	2 637	5.8%	-	-	-	-
Total By Income Source	3 767	8.2%	2 198	4.8%	1 076	2.3%	38 779	84.6%	45 820	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	714	3.4%	671	3.2%	298	1.4%	19 219	91.9%	20 903	45.6%	-	-	-	-
Commercial	2 806	18.7%	1 302	8.7%	560	3.7%	10 330	68.9%	14 998	32.7%	-	-	-	-
Households	235	2.4%	224	2.3%	218	2.2%	9 210	93.2%	9 888	21.6%	-	-	-	-
Other	11	36.3%	0	1.0%	0	1.4%	19	61.3%	31	.1%	-	-	-	-
Total By Customer Group	3 767	8.2%	2 198	4.8%	1 076	2.3%	38 779	84.6%	45 820	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 443	100.0%	-	-	-	-	-	-	4 443	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 443	100.0%	-	-	-	-	-	-	4 443	100.0%

Contact Details

Municipal Manager	Mr Luvuyo Mahlaka	039 251 0230
Financial Manager	Mr Zakhele Alex Zukulu	039 251 0230

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NTABANKULU (EC444)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	129 286	196 277	48 596	37.6%	39 135	30.3%	111 962	57.0%	2 378	1.2%	202 071	103.0%	2 943	55.1%	(19.2%)
Property rates	9 119	-	2 316	25.4%	2 307	25.3%	2 308	-	1 541	-	8 472	-	707	65.1%	118.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	48	-	48	-	-	-	96	-	192	-	102	109.0%	(6.0%)
Service charges - other	316	-	45	14.4%	48	15.1%	-	-	-	-	93	-	10	(973 900.0%)	(100.0%)
Rental of facilities and equipment	1 597	1 597	-	-	111	6.9%	332	20.8%	88	5.5%	530	33.2%	-	15.9%	(100.0%)
Interest earned - external investments	1 894	1 894	97	5.1%	-	-	-	-	356	18.8%	453	23.9%	-	59.3%	(100.0%)
Interest earned - outstanding debtors	368	368	194	52.7%	(95)	(25.9%)	2	.5%	-	-	100	27.3%	94	165.2%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	137	2 209	21	15.5%	147	107.3%	-	-	97	4.4%	266	12.0%	139	13.4%	(29.8%)
Licences and permits	2 209	-	371	16.8%	215	9.8%	279	-	142	-	1 008	-	266	-	(46.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	113 211	113 211	45 417	40.1%	36 327	32.1%	108 981	96.3%	-	-	190 725	168.5%	-	56.3%	-
Other own revenue	435	76 998	86	19.8%	28	6.4%	59	.1%	57	.1%	231	.3%	1 627	33.7%	(96.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	125 707	158 848	26 000	20.7%	26 986	21.5%	30 248	19.0%	23 298	14.7%	106 532	67.1%	19 229	69.3%	21.2%
Employee related costs	60 561	56 031	14 933	24.7%	15 763	26.0%	17 085	30.5%	9 898	17.7%	57 679	102.9%	6 423	52.3%	54.1%
Remuneration of councillors	10 979	12 170	2 703	24.6%	2 725	24.8%	2 725	22.4%	1 865	15.3%	10 017	82.3%	1 829	87.0%	2.0%
Debt impairment	1 578	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 578	-	-	-	-	-	-	-	-	-	-	-	-	11.5%	-
Finance charges	-	-	1	-	186	-	-	-	-	-	187	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	907	850	283	31.2%	2	.2%	6	.7%	563	66.3%	854	100.5%	106	26.4%	430.0%
Contracted services	27 551	52 970	4 033	14.6%	5 937	21.5%	9 556	18.0%	3 043	5.7%	22 569	42.6%	5 872	-	(48.2%)
Transfers and grants	-	-	25	-	-	-	-	-	-	-	25	-	1 518	-	(100.0%)
Other expenditure	22 553	36 828	4 022	17.8%	2 373	10.5%	877	2.4%	7 929	21.5%	15 200	41.3%	3 481	46.1%	127.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 579	37 429	22 596		12 149		81 714		(20 920)		95 539		(16 286)		
Transfers recognised - capital	77 079	85 313	-	-	-	-	-	-	-	-	-	-	9 781	36.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	80 658	122 742	22 596		12 149		81 714		(20 920)		95 539		(6 505)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	80 658	122 742	22 596		12 149		81 714		(20 920)		95 539		(6 505)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	80 658	122 742	22 596		12 149		81 714		(20 920)		95 539		(6 505)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	80 658	122 742	22 596		12 149		81 714		(20 920)		95 539		(6 505)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	78 688	90 689	27 152	34.5%	18 806	23.9%	6 620	7.3%	9 672	10.7%	62 251	68.6%	18 971	76.5%	(49.0%)
National Government	78 688	83 789	25 751	32.7%	18 806	23.9%	6 620	7.9%	8 561	10.2%	59 738	71.3%	18 950	75.0%	(54.8%)
Provincial Government	-	6 900	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	78 688	90 689	25 751	32.7%	18 806	23.9%	6 620	7.3%	8 561	9.4%	59 738	65.9%	18 950	75.0%	(54.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	162.1%	-
Public contributions and donations	-	-	1 401	-	-	-	-	-	1 112	-	2 513	-	21	-	5 244.2%
Capital Expenditure Standard Classification	78 688	90 689	27 152	34.5%	18 806	23.9%	6 620	7.3%	9 672	10.7%	62 251	68.6%	18 971	76.5%	(49.0%)
Governance and Administration	1 609	2 340	1 401	87.1%	-	-	-	-	78	3.4%	1 480	63.2%	5 356	354.9%	(98.5%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	5 336	-	(100.0%)
Budget & Treasury Office	1 609	1 850	1 401	87.1%	-	-	-	-	-	-	1 401	75.7%	21	34.5%	(100.0%)
Corporate Services	-	490	-	-	-	-	-	-	78	16.0%	78	16.0%	-	-	(100.0%)
Community and Public Safety	3 001	11 825	3 953	131.7%	2 471	82.3%	53	.4%	3 380	28.6%	9 856	83.4%	7 974	882.3%	(57.6%)
Community & Social Services	3 001	6 248	632	21.1%	1 285	42.8%	53	.8%	1 186	19.0%	3 157	50.5%	3 233	375.7%	(63.3%)
Sport And Recreation	-	5 577	3 321	-	1 185	-	-	-	2 193	39.3%	6 699	120.1%	4 741	-	(53.7%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 346	24 492	4 155	18.6%	8 523	38.1%	1 508	6.2%	3 798	15.5%	17 985	73.4%	4 601	31.5%	(17.4%)
Planning and Development	-	620	-	-	-	-	-	-	-	-	-	-	279	-	(100.0%)
Road Transport	22 346	23 872	4 155	18.6%	8 523	38.1%	1 508	6.3%	3 798	15.9%	17 985	75.3%	4 322	26.9%	(12.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	51 732	52 032	17 643	34.1%	7 813	15.1%	5 059	9.7%	2 416	4.6%	32 930	63.3%	1 040	-	132.3%
Electricity	51 732	52 032	17 643	34.1%	7 813	15.1%	5 059	9.7%	2 416	4.6%	32 930	63.3%	1 040	-	132.3%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	202 717	281 286	7 001	3.5%	2 513	1.2%	57 489	20.4%	3 373	1.2%	70 377	25.0%	10 093	-	(66.6%)
Property rates, penalties and collection charges	5 471	8 133	6 056	110.7%	1 808	33.0%	338	4.2%	248	3.0%	8 450	103.9%	(185)	-	(234.3%)
Service charges	316	1 366	44	13.9%	24	7.6%	40	2.9%	52	3.8%	160	11.7%	34	-	53.5%
Other revenue	4 379	78 270	589	13.4%	585	13.4%	6 286	8.0%	2 566	3.3%	10 026	12.8%	275	-	834.3%
Government - operating	113 210	113 211	(5)	-	-	-	28 218	24.9%	-	-	28 213	24.9%	7	-	(100.0%)
Government - capital	77 079	78 413	-	-	-	-	22 384	28.5%	-	-	22 384	28.5%	9 775	-	(100.0%)
Interest	2 262	1 894	317	14.0%	96	4.2%	223	11.8%	507	26.8%	1 144	60.4%	187	-	171.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(124 520)	133 495	(24 379)	19.6%	(29 013)	23.3%	(23 894)	(17.9%)	(31 533)	(23.6%)	(108 820)	(81.5%)	(22 316)	60.2%	41.3%
Suppliers and employees	(122 550)	131 525	(22 197)	18.1%	(28 121)	22.9%	(23 894)	(18.2%)	(31 533)	(24.0%)	(105 745)	(80.4%)	(22 308)	60.7%	41.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 970)	1 970	(2 182)	110.8%	(892)	45.3%	-	-	-	-	(3 074)	(156.0%)	(8)	29.4%	(100.0%)
Net Cash from/(used) Operating Activities	78 197	414 780	(17 378)	(22.2%)	(26 500)	(33.9%)	33 595	8.1%	(28 160)	(6.8%)	(38 443)	(9.3%)	(12 223)	(17.3%)	130.4%
Cash Flow from Investing Activities															
Receipts	-	(26 674)	-	-	-	-	-	-	-	-	-	-	15 326	-	(100.0%)
Proceeds on disposal of PPE	-	(26 674)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	15 326	-	(100.0%)
Payments	(78 688)	90 689	(23 804)	30.3%	(30 407)	38.6%	(6 620)	(7.3%)	(9 672)	(10.7%)	(70 503)	(77.7%)	(9 236)	(66.5%)	4.7%
Capital assets	(78 688)	90 689	(23 804)	30.3%	(30 407)	38.6%	(6 620)	(7.3%)	(9 672)	(10.7%)	(70 503)	(77.7%)	(9 236)	(66.5%)	4.7%
Net Cash from/(used) Investing Activities	(78 688)	64 016	(23 804)	30.3%	(30 407)	38.6%	(6 620)	(10.3%)	(9 672)	(15.1%)	(70 503)	(110.1%)	6 090	(50.8%)	(258.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	2	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	2	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	400	-	-	38	-	-	-	-	-	38	9.6%	-	-	-
Repayment of borrowing	-	400	-	-	38	-	-	-	-	-	38	9.6%	-	-	-
Net Cash from/(used) Financing Activities	-	400	-	-	38	-	-	-	-	-	38	9.6%	2	-	(100.0%)
Net Increase/(Decrease) in cash held	(492)	479 196	(41 182)	8 377.3%	(56 869)	11 568.4%	26 976	5.6%	(37 832)	(7.9%)	(108 908)	(22.7%)	(6 132)	187.1%	517.0%
Cash/cash equivalents at the year begin:	22 000	11 280	3 329	15.1%	(37 854)	(172.1%)	(94 723)	(839.8%)	(67 748)	(600.6%)	3 329	29.5%	(21 685)	9.8%	212.4%
Cash/cash equivalents at the year end:	21 508	490 476	(37 854)	(176.0%)	(94 723)	(440.4%)	(67 748)	(13.8%)	(105 580)	(21.5%)	(105 580)	(21.5%)	(27 816)	(552.6%)	279.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	756	5.2%	750	5.1%	742	5.1%	12 339	84.6%	14 588	86.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	54	2.7%	55	2.8%	52	2.6%	1 818	91.9%	1 979	11.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	50	16.1%	47	15.3%	44	14.3%	168	54.2%	310	1.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	860	5.1%	853	5.1%	839	5.0%	14 325	84.9%	16 876	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	860	5.1%	853	5.1%	839	5.0%	14 325	84.9%	16 876	100.0%	-	-	-	-
Total By Customer Group	860	5.1%	853	5.1%	839	5.0%	14 325	84.9%	16 876	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Luleka Nonyongo	039 258 0056
Financial Manager	Mrs Xoliswa Venn	039 258 0056

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ALFRED NZO (DC44)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	664 086	681 804	286 950	43.2%	359 690	54.2%	164 656	24.2%	312 543	45.8%	1 123 839	164.8%	121 010	162.5%	158.3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	35 001	35 001	(5 871)	(16.8%)	11 048	31.6%	3 091	8.8%	6 099	17.4%	14 367	41.0%	(12 983)	(36.4%)	(147.0%)
Service charges - sanitation revenue	4 171	4 173	-	-	-	-	319	7.6%	524	12.5%	842	20.2%	-	-	(100.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	30	-	142	-	172	-	-	-	(100.0%)
Rental of facilities and equipment	440	440	(365)	(83.0%)	86	19.6%	29	6.5%	57	13.1%	(193)	(43.8%)	(394)	(83.3%)	(114.6%)
Interest earned - external investments	17 079	17 079	1 790	10.5%	5 033	29.5%	2 491	14.6%	979	5.7%	10 292	60.3%	2 143	72.2%	(54.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	536 743	534 453	268 246	50.0%	176 130	32.8%	8 161	1.5%	137 237	25.7%	589 775	110.4%	118 600	196.4%	15.7%
Other own revenue	70 653	90 659	23 150	32.8%	167 393	236.9%	150 536	166.0%	167 504	184.8%	508 583	561.0%	13 644	28.5%	1 127.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	635 482	656 003	146 955	23.1%	101 853	16.0%	141 075	21.5%	95 064	14.5%	484 948	73.9%	120 563	84.1%	(21.1%)
Employee related costs	271 303	237 275	52 494	19.3%	54 798	20.2%	46 030	19.4%	71 348	30.1%	224 671	94.7%	55 324	105.3%	29.0%
Remuneration of councillors	10 293	12 305	2 432	23.6%	2 464	23.9%	1 944	15.8%	2 674	21.7%	9 513	77.3%	2 484	113.5%	7.6%
Debt impairment	25 500	25 500	-	-	-	-	878	3.4%	-	-	878	3.4%	-	-	-
Depreciation and asset impairment	70 000	90 000	30 360	43.4%	-	-	-	-	(30 360)	(33.7%)	-	-	-	54.1%	(100.0%)
Finance charges	808	808	(179)	(22.2%)	-	-	817	101.1%	47	5.8%	684	84.7%	301	129.7%	(84.4%)
Bulk purchases	6 000	6 000	2 067	34.4%	1 611	26.8%	2 536	42.3%	3 037	50.6%	9 250	154.2%	3 390	108.3%	(10.4%)
Other Materials	51 889	12 721	10 750	20.7%	12 581	24.2%	4 509	35.4%	2 125	16.7%	29 964	235.6%	11 851	50.8%	(82.1%)
Contracted services	108 547	171 611	19 726	18.2%	11 866	10.9%	64 612	37.7%	6 535	3.8%	102 739	59.9%	26 287	61.2%	(75.1%)
Transfers and grants	20 000	21 000	4 579	22.9%	4 394	22.0%	4 454	21.2%	5 132	24.4%	18 559	88.4%	3 515	17.9%	46.0%
Other expenditure	71 142	78 784	24 726	34.8%	14 141	19.9%	15 295	19.4%	34 527	43.8%	88 690	112.6%	17 411	194.8%	98.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	28 603	25 801	139 995		257 836		23 581		217 479		638 891		447		
Transfers recognised - capital	544 914	527 204	369 759	67.9%	141 755	26.0%	249 579	47.3%	15 660	3.0%	776 753	147.3%	242 457	147.1%	(93.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	573 517	553 005	509 754		399 591		273 160		233 139		1 415 645		242 904		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	573 517	553 005	509 754		399 591		273 160		233 139		1 415 645		242 904		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	573 517	553 005	509 754		399 591		273 160		233 139		1 415 645		242 904		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	573 517	553 005	509 754		399 591		273 160		233 139		1 415 645		242 904		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	566 304	547 952	147 090	26.0%	100 490	17.7%	123 331	22.5%	140 223	25.6%	511 134	93.3%	190 418	102.0%	(26.4%)
National Government	566 304	497 026	147 090	26.0%	100 490	17.7%	123 331	24.8%	140 875	28.3%	511 787	103.0%	190 418	102.1%	(26.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	50 926	-	-	-	-	-	-	(352)	(.7%)	(352)	(.7%)	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	566 304	547 952	147 090	26.0%	100 490	17.7%	123 331	22.5%	140 523	25.6%	511 434	93.3%	190 418	102.0%	(26.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	(300)	-	(300)	-	-	-	(100.0%)
Capital Expenditure Standard Classification	566 304	547 952	147 090	26.0%	100 490	17.7%	123 331	22.5%	140 223	25.6%	511 134	93.3%	190 418	102.0%	(26.4%)
Governance and Administration	22 786	21 575	6 703	29.4%	433	1.9%	55	.3%	214	1.0%	7 404	34.3%	5 497	61.7%	(96.1%)
Executive & Council	106	406	29	27.8%	30	28.3%	30	7.3%	-	-	89	22.0%	80	25.8%	(100.0%)
Budget & Treasury Office	17 100	15 439	306	1.8%	403	2.4%	25	.2%	443	2.9%	1 177	7.6%	85	12.1%	424.3%
Corporate Services	5 580	5 730	6 367	114.1%	-	-	-	-	(229)	(4.0%)	6 138	107.1%	5 333	74.9%	(104.3%)
Community and Public Safety	2 950	5 384	99	3.3%	-	-	-	-	(33)	(.6%)	66	1.2%	(24)	1.0%	36.5%
Community & Social Services	450	260	(24)	(5.4%)	-	-	-	-	90	34.6%	66	25.3%	(24)	(4.2%)	(470.5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 500	5 124	123	4.9%	-	-	-	-	(123)	(2.4%)	-	-	-	32.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	120	2 725	33	27.9%	-	-	97	3.6%	631	23.2%	762	28.0%	-	-	(100.0%)
Planning and Development	120	435	33	27.9%	-	-	97	22.4%	130	29.9%	261	59.9%	-	-	(100.0%)
Road Transport	-	2 290	-	-	-	-	-	-	501	21.9%	501	21.9%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	540 448	518 268	140 255	26.0%	100 057	18.5%	123 179	23.8%	139 412	26.9%	502 902	97.0%	184 945	103.1%	(24.6%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	540 448	487 824	140 255	26.0%	100 057	18.5%	123 179	25.3%	136 742	28.0%	500 233	102.5%	184 945	99.7%	(26.1%)
Waste Water Management	-	30 444	-	-	-	-	-	-	2 670	8.8%	2 670	8.8%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 209 000	1 229 008	466 331	38.6%	501 445	41.5%	(58 681)	(4.8%)	243 539	19.8%	1 152 634	93.8%	(53 104)	91.5%	(558.6%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	39 172	39 174	5 741	14.7%	11 048	28.2%	11 681	29.8%	7 074	18.1%	35 543	90.7%	16 426	123.1%	(56.9%)
Other revenue	71 092	91 098	9 900	13.9%	167 479	235.6%	(100 967)	(110.8%)	45 481	49.9%	121 894	133.8%	(12 578)	(8.3%)	(461.6%)
Government - operating	536 743	534 453	222 150	41.4%	176 130	32.8%	615	.1%	138 337	25.9%	537 232	100.5%	13 324	175.8%	938.2%
Government - capital	544 914	547 204	224 202	41.1%	141 755	26.0%	22 808	4.2%	43 188	7.9%	431 953	78.9%	(74 297)	29.8%	(158.1%)
Interest	17 079	17 079	4 338	25.4%	5 033	29.5%	7 182	42.1%	9 460	55.4%	26 013	152.3%	4 021	112.2%	135.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(539 982)	(534 807)	(86 438)	16.0%	(101 853)	18.9%	(144 074)	26.9%	(126 195)	23.6%	(458 560)	85.7%	(118 272)	93.8%	6.7%
Suppliers and employees	(519 174)	(512 998)	(82 063)	15.8%	(97 459)	18.8%	(138 803)	27.1%	(121 016)	23.6%	(439 341)	85.6%	(114 456)	97.1%	5.7%
Finance charges	(808)	(808)	(1)	.1%	-	-	(817)	101.1%	(47)	5.8%	(865)	107.0%	(301)	129.7%	(84.4%)
Transfers and grants	(20 000)	(21 000)	(4 374)	21.9%	(4 394)	22.0%	(4 454)	21.2%	(5 132)	24.4%	(18 354)	87.4%	(3 515)	17.9%	46.0%
Net Cash from/(used) Operating Activities	669 017	694 201	379 893	56.8%	399 591	59.7%	(202 755)	(29.2%)	117 345	16.9%	694 074	100.0%	(171 377)	89.9%	(168.5%)
Cash Flow from Investing Activities															
Receipts	-	-	(1 064)	-	-	-	-	-	-	-	(1 064)	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	(1 064)	-	-	-	-	-	-	-	(1 064)	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(566 304)	(564 952)	(117 224)	20.7%	(100 490)	17.7%	(113 087)	20.0%	(141 160)	25.0%	(471 962)	83.5%	(190 367)	79.5%	(25.8%)
Capital assets	(566 304)	(564 952)	(117 224)	20.7%	(100 490)	17.7%	(113 087)	20.0%	(141 160)	25.0%	(471 962)	83.5%	(190 367)	79.5%	(25.8%)
Net Cash from/(used) Investing Activities	(566 304)	(564 952)	(118 288)	20.9%	(100 490)	17.7%	(113 087)	20.0%	(141 160)	25.0%	(473 026)	83.7%	(190 367)	82.9%	(25.8%)
Cash Flow from Financing Activities															
Receipts	-	140	-	-	-	-	1 089	777.8%	-	-	1 089	777.8%	-	-	-
Short term loans	-	140	-	-	-	-	1 089	777.8%	-	-	1 089	777.8%	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	218	-	(63)	-	154	-	-	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	218	-	(63)	-	154	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	140	-	-	-	-	1 306	933.1%	(63)	(45.3%)	1 243	887.9%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	102 713	129 389	261 605	254.7%	299 101	291.2%	(314 536)	(243.1%)	(23 879)	(18.5%)	222 291	171.8%	(361 744)	117.5%	(93.4%)
Cash/cash equivalents at the year begin:	36 369	42 071	94 305	259.3%	355 910	978.6%	655 011	1 556.9%	340 475	809.3%	94 305	224.2%	528 364	27.2%	(35.6%)
Cash/cash equivalents at the year end:	139 083	171 461	355 910	255.9%	655 011	471.0%	340 475	198.6%	316 596	184.6%	316 596	184.6%	166 620	98.2%	90.0%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	64	.1%	3 569	3.0%	4 142	3.4%	113 052	93.6%	120 827	86.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	351	1.9%	344	1.9%	17 830	96.2%	18 525	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	2.5%	33	30.8%	33	30.8%	39	36.0%	107	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	67	-	3 954	2.8%	4 519	3.2%	130 920	93.9%	139 460	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	62	.3%	2 764	11.7%	2 821	11.9%	18 073	76.2%	23 720	17.0%	-	-	-	-
Commercial	4	-	375	1.1%	650	1.9%	33 301	97.0%	34 331	24.6%	-	-	-	-
Households	1	-	814	1.0%	1 048	1.3%	79 546	97.7%	81 409	58.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	67	-	3 954	2.8%	4 519	3.2%	130 920	93.9%	139 460	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 426	18.0%	180	1.3%	1 225	9.1%	9 683	71.7%	13 515	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 426	18.0%	180	1.3%	1 225	9.1%	9 683	71.7%	13 515	100.0%

Contact Details

Municipal Manager	Ms L Nonyongo	039 254 5002
Financial Manager	Mrs X Msuthu	039 254 5016

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	6 304 424	6 690 062	1 892 957	30.0%	1 382 484	21.9%	1 748 048	26.1%	1 658 968	24.8%	6 682 457	99.9%	1 250 678	84.7%	32.6%
Property rates	1 127 399	1 127 399	306 825	27.2%	310 450	27.5%	301 015	26.7%	291 687	25.9%	1 209 977	107.3%	288 500	91.0%	1.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 372 148	2 574 191	777 984	32.8%	559 423	23.6%	551 414	21.4%	575 022	22.3%	2 463 843	95.7%	511 847	86.9%	12.3%
Service charges - water revenue	889 908	833 891	193 734	21.8%	173 149	19.5%	252 289	30.3%	173 721	20.8%	792 893	95.1%	158 888	70.4%	9.3%
Service charges - sanitation revenue	275 516	275 516	80 696	29.3%	81 236	29.5%	79 941	29.0%	81 510	29.6%	323 383	117.4%	77 078	97.9%	5.8%
Service charges - refuse revenue	121 712	121 712	30 283	24.9%	30 258	24.9%	30 220	24.8%	30 115	24.7%	120 876	99.3%	27 648	91.5%	8.9%
Service charges - other	-	577	145	-	131	-	271	47.0%	106	18.4%	654	113.3%	122	-	(12.8%)
Rental of facilities and equipment	24 613	24 613	7 676	31.2%	7 559	30.7%	7 840	31.9%	8 584	34.9%	31 659	128.6%	8 688	120.3%	(1.2%)
Interest earned - external investments	26 006	26 006	6 450	24.8%	3 039	11.7%	3 536	13.6%	7 130	27.4%	20 154	77.5%	8 612	108.9%	(17.2%)
Interest earned - outstanding debtors	200 788	213 788	49 612	24.7%	75 071	37.4%	81 617	38.2%	85 348	39.9%	291 648	136.4%	65 948	109.5%	29.4%
Dividends received	1	1	-	-	-	-	-	-	1	270.5%	1	270.5%	-	-	(100.0%)
Fines	47 745	47 745	1 713	3.6%	1 808	3.8%	1 451	3.0%	7 761	16.3%	12 733	26.7%	(1 356)	20.8%	(672.5%)
Licences and permits	249	249	80	32.1%	108	43.1%	72	28.8%	69	27.6%	328	131.6%	41	(15.3%)	68.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	1 005 957	1 244 991	394 248	39.2%	96 074	9.6%	393 474	31.6%	347 034	27.9%	1 230 830	98.9%	36 006	78.6%	863.8%
Other own revenue	212 058	199 058	42 802	20.2%	44 178	20.8%	44 909	22.6%	50 878	25.6%	182 767	91.8%	68 621	81.0%	(25.9%)
Gains on disposal of PPE	325	325	708	218.1%	-	-	-	-	-	-	708	218.1%	35	11.2%	(100.0%)
Operating Expenditure	6 303 844	6 465 013	1 391 391	22.1%	1 616 596	25.6%	1 252 598	19.4%	2 013 285	31.1%	6 273 870	97.0%	2 006 147	92.8%	.4%
Employee related costs	1 947 214	1 993 312	501 756	25.8%	535 037	27.5%	443 101	22.2%	510 658	25.6%	1 990 551	99.9%	469 815	96.4%	8.7%
Remuneration of councillors	63 342	63 162	15 884	25.1%	15 257	24.1%	17 063	27.0%	16 138	25.6%	64 341	101.9%	15 590	103.6%	3.5%
Debt impairment	353 964	353 964	88 491	25.0%	88 491	25.0%	88 545	25.0%	88 491	25.0%	354 018	100.0%	118 836	81.5%	(25.5%)
Depreciation and asset impairment	406 081	406 081	24 846	6.1%	152 292	37.5%	56 362	13.9%	569 095	140.1%	802 596	197.6%	542 247	161.9%	5.0%
Finance charges	144 362	144 324	8 172	5.7%	27 514	19.1%	34 266	23.7%	15 483	10.7%	85 435	59.2%	116 342	104.9%	(86.7%)
Bulk purchases	2 008 860	2 099 860	572 833	28.5%	553 363	27.5%	406 857	19.4%	569 754	27.1%	2 102 808	100.1%	473 020	87.5%	20.5%
Other Materials	84 431	82 773	17 451	20.7%	27 448	32.5%	9 077	11.0%	17 536	21.2%	71 512	86.4%	40 701	136.2%	(56.9%)
Contracted services	813 058	817 089	90 271	11.1%	145 307	17.9%	130 131	15.9%	169 749	20.8%	535 459	65.5%	177 221	68.2%	(4.2%)
Transfers and grants	10 273	7 774	499	4.9%	2 068	20.1%	2 098	27.0%	2 271	29.2%	6 937	89.2%	7 238	49.1%	(68.6%)
Other expenditure	472 259	496 673	71 188	15.1%	69 817	14.8%	65 098	13.1%	54 110	10.9%	260 213	52.4%	45 137	55.6%	19.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	580	225 049	501 566		(234 112)		495 451		(354 317)		408 587		(755 469)		
Transfers recognised - capital	1 033 466	987 652	5 504	.5%	312 407	30.2%	(305 927)	(31.0%)	1 893	.2%	13 876	1.4%	(384 985)	30.8%	(100.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 034 046	1 212 701	507 069		78 295		189 524		(352 424)		422 464		(1 140 455)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 034 046	1 212 701	507 069		78 295		189 524		(352 424)		422 464		(1 140 455)		
Attributable to minorities	-	-	(42 000)	-	(25 277)	-	-	-	(15 038)	-	(82 315)	-	-	-	(100.0%)
Surplus/(Deficit) attributable to municipality	1 034 046	1 212 701	465 069		53 018		189 524		(367 462)		340 149		(1 140 455)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 034 046	1 212 701	465 069		53 018		189 524		(367 462)		340 149		(1 140 455)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	1 130 454	1 349 124	62 803	5.6%	223 529	19.8%	199 691	14.8%	337 685	25.0%	823 709	61.1%	219 684	56.6%	53.7%
National Government	972 177	1 074 750	22 590	2.3%	173 501	17.8%	147 477	13.7%	261 225	24.3%	604 793	56.3%	150 749	50.6%	73.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	6 318	15 969	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	978 495	1 090 719	22 590	2.3%	173 501	17.7%	147 477	13.5%	261 225	23.9%	604 793	55.4%	150 749	50.2%	73.3%
Borrowing	33 188	33 188	2 894	8.7%	3 915	11.8%	5 639	17.0%	9 553	28.8%	22 001	66.3%	3 828	34.6%	149.5%
Internally generated funds	118 771	225 217	37 318	31.4%	46 113	38.8%	46 576	20.7%	66 908	29.7%	196 914	87.4%	65 107	111.8%	2.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 130 454	1 349 124	62 803	5.6%	223 529	19.8%	199 691	14.8%	337 685	25.0%	823 709	61.1%	219 684	56.6%	53.7%
Governance and Administration	64 945	162 405	2 915	4.5%	6 112	9.4%	14 006	8.6%	15 492	9.5%	38 525	23.7%	23 371	77.6%	(33.7%)
Executive & Council	14 307	142 000	-	-	-	-	3 887	2.7%	461	.3%	4 348	3.1%	17 969	155.9%	(97.4%)
Budget & Treasury Office	50 638	4 350	21	-	54	.1%	-	-	25	.6%	100	2.3%	533	1.8%	(95.4%)
Corporate Services	-	16 055	2 894	-	6 058	-	10 118	63.0%	15 007	93.5%	34 077	212.3%	4 869	-	208.2%
Community and Public Safety	244 355	228 649	-	-	41 312	16.9%	40 780	17.8%	40 887	17.9%	122 979	53.8%	19 626	20.5%	108.3%
Community & Social Services	-	37 000	-	-	5 349	-	6 556	17.7%	6 308	17.0%	18 213	49.2%	3 350	20.5%	88.3%
Sport And Recreation	15 655	-	-	-	-	-	-	-	8 123	-	8 123	-	70	2.8%	11 544.6%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	411	82.6%	(100.0%)
Housing	228 700	191 649	-	-	35 963	15.7%	34 225	17.9%	26 456	13.8%	96 643	50.4%	15 795	20.8%	67.5%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	380 415	201 763	7 937	2.1%	46 473	12.2%	45 110	22.4%	90 640	44.9%	190 160	94.2%	44 622	38.5%	103.1%
Planning and Development	53 271	42 034	-	-	2 497	4.7%	5 023	12.0%	3 071	7.3%	10 591	25.2%	9 580	101.2%	(67.9%)
Road Transport	327 144	159 730	7 937	2.4%	43 977	13.4%	40 087	25.1%	87 554	54.8%	179 554	112.4%	35 042	33.8%	149.8%
Environmental Protection	-	-	-	-	-	-	-	-	15	-	15	-	-	-	(100.0%)
Trading Services	437 040	756 307	51 951	11.9%	129 632	29.7%	99 795	13.2%	190 467	25.2%	471 846	62.4%	132 065	75.0%	44.2%
Electricity	96 647	194 651	38 870	40.2%	36 789	38.1%	34 073	17.5%	49 694	25.5%	159 426	81.9%	46 243	118.6%	7.5%
Water	143 287	317 138	-	-	21 531	15.0%	36 468	11.5%	105 320	33.2%	163 319	51.5%	40 563	68.7%	159.6%
Waste Water Management	157 809	187 599	13 081	8.3%	70 827	44.9%	28 325	15.1%	32 164	17.1%	144 397	77.0%	44 605	65.4%	(27.9%)
Waste Management	39 296	56 919	-	-	484	1.2%	930	1.6%	3 290	5.8%	4 704	8.3%	653	-	403.6%
Other	3 700	-	-	-	-	-	-	-	199	-	199	-	-	-	(100.0%)

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	6 433 793	7 168 153	2 210 323	34.4%	1 992 092	31.0%	2 052 452	28.6%	1 355 902	18.9%	7 610 769	106.2%	3 336 657	129.6%	(59.4%)
Property rates, penalties and collection charges	958 289	1 472 650	318 018	33.2%	283 542	29.6%	520 230	35.3%	339 343	23.0%	1 461 133	99.2%	287 290	106.9%	18.1%
Service charges	3 110 390	3 428 975	942 860	30.3%	831 951	26.7%	856 864	25.0%	773 246	22.6%	3 404 920	99.3%	787 811	97.4%	(1.8%)
Other revenue	197 991	556 375	324 159	163.7%	385 631	194.8%	88 690	15.9%	237 149	42.6%	1 035 628	186.1%	2 249 043	269.5%	(89.5%)
Government - operating	1 005 957	782 564	392 509	39.0%	102 765	10.2%	287 290	36.7%	-	-	782 564	100.0%	-	101.5%	-
Government - capital	1 033 466	891 587	223 563	21.6%	379 092	36.7%	288 932	32.4%	-	-	891 587	100.0%	-	94.7%	-
Interest	127 700	36 002	9 214	7.2%	9 112	7.1%	10 447	29.0%	6 164	17.1%	34 937	97.0%	12 514	115.3%	(50.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 474 552)	(7 016 316)	(2 203 818)	40.3%	(1 692 374)	30.9%	(1 542 745)	22.0%	(1 978 880)	28.2%	(7 417 817)	105.7%	(3 431 816)	138.7%	(42.3%)
Suppliers and employees	(5 310 807)	(6 855 876)	(2 168 779)	40.8%	(1 662 658)	31.3%	(1 501 065)	21.9%	(1 946 166)	28.4%	(7 278 668)	106.2%	(3 404 414)	141.2%	(42.8%)
Finance charges	(154 499)	(160 440)	(35 039)	22.7%	(29 716)	19.2%	(41 680)	26.0%	(32 714)	20.4%	(139 149)	86.7%	(27 402)	###############	19.4%
Transfers and grants	(9 245)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	959 241	151 837	6 505	.7%	299 718	31.2%	509 707	335.7%	(622 978)	(410.3%)	192 952	127.1%	(95 159)	76.2%	554.7%
Cash Flow from Investing Activities															
Receipts	158 629	961 536	-	-	-	-	140 001	14.6%	384 541	40.0%	524 542	54.6%	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	148 806	17 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	9 823	944 536	-	-	-	-	140 001	14.8%	384 541	40.7%	524 542	55.5%	-	-	(100.0%)
Payments	(1 022 909)	(905 299)	(246 726)	24.1%	(237 064)	23.2%	(195 616)	21.6%	(266 645)	29.5%	(946 051)	104.5%	(227 946)	104.9%	17.0%
Capital assets	(1 022 909)	(905 299)	(246 726)	24.1%	(237 064)	23.2%	(195 616)	21.6%	(266 645)	29.5%	(946 051)	104.5%	(227 946)	104.9%	17.0%
Net Cash from/(used) Investing Activities	(864 280)	56 237	(246 726)	28.5%	(237 064)	27.4%	(55 615)	(98.9%)	117 896	209.6%	(421 509)	(749.5%)	(227 946)	104.9%	(151.7%)
Cash Flow from Financing Activities															
Receipts	(39 663)	1 175	239	(.6%)	277	(.7%)	357	30.4%	257	21.9%	1 130	96.2%	227	61.7%	13.4%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(39 663)	1 175	239	(.6%)	277	(.7%)	357	30.4%	257	21.9%	1 130	96.2%	227	61.7%	13.4%
Payments	(96 142)	(212 720)	(78 668)	81.8%	(43 978)	45.7%	(47 748)	22.4%	(35 047)	16.5%	(205 442)	96.6%	(18 149)	251.4%	93.1%
Repayment of borrowing	(96 142)	(212 720)	(78 668)	81.8%	(43 978)	45.7%	(47 748)	22.4%	(35 047)	16.5%	(205 442)	96.6%	(18 149)	251.4%	93.1%
Net Cash from/(used) Financing Activities	(135 805)	(211 545)	(78 429)	57.8%	(43 702)	32.2%	(47 391)	22.4%	(34 790)	16.4%	(204 312)	96.6%	(17 922)	258.1%	94.1%
Net Increase/(Decrease) in cash held	(40 843)	(3 471)	(318 650)	780.2%	18 952	(46.4%)	406 700	(11 717.2%)	(539 872)	15 553.9%	(432 869)	12 471.1%	(341 027)	(4 075.7%)	58.3%
Cash/cash equivalents at the year begin:	437 477	289 167	564 830	129.1%	246 180	56.3%	265 132	91.7%	671 832	232.3%	564 830	195.3%	647 857	300.1%	3.7%
Cash/cash equivalents at the year end:	396 634	285 696	246 180	62.1%	265 132	66.8%	671 832	235.2%	131 961	46.2%	131 961	46.2%	306 830	127.2%	(57.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	240 473	11.4%	56 188	2.7%	48 287	2.3%	1 768 048	83.7%	2 112 997	34.8%	-	-	1 199 526	57.0%
Trade and Other Receivables from Exchange Transactions - Electricity	122 567	15.5%	30 297	3.8%	19 432	2.4%	620 862	78.3%	793 157	13.1%	-	-	236 188	30.0%
Receivables from Non-exchange Transactions - Property Rates	87 297	7.6%	54 972	4.8%	47 066	4.1%	957 909	83.5%	1 147 245	18.9%	-	-	564 138	49.0%
Receivables from Exchange Transactions - Waste Water Management	27 121	5.3%	17 739	3.5%	15 550	3.0%	451 099	88.2%	511 509	8.4%	-	-	257 022	50.0%
Receivables from Exchange Transactions - Waste Management	9 625	4.4%	6 573	3.0%	5 862	2.7%	198 865	90.0%	220 925	3.6%	-	-	158 572	72.0%
Receivables from Exchange Transactions - Property Rental Debtors	313	.6%	509	.9%	538	1.0%	53 920	97.5%	55 279	.9%	-	-	15 267	28.0%
Interest on Arrear Debtor Accounts	26 506	3.2%	25 861	3.1%	24 932	3.0%	759 965	90.8%	837 264	13.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	65 766	16.7%	252 010	64.2%	2 704	.7%	72 262	18.4%	392 741	6.5%	-	-	27 616	7.0%
Total By Income Source	579 667	9.5%	444 148	7.3%	164 371	2.7%	4 882 929	80.4%	6 071 115	100.0%	-	-	2 458 331	41.0%
Debtors Age Analysis By Customer Group														
Organs of State	57 969	4.7%	45 509	3.7%	45 294	3.6%	1 094 359	88.0%	1 243 131	20.5%	-	-	-	-
Commercial	387 659	25.2%	302 628	19.7%	34 777	2.3%	814 453	52.9%	1 539 517	25.4%	-	-	-	-
Households	134 039	4.1%	96 011	2.9%	84 300	2.6%	2 974 117	90.4%	3 288 467	54.2%	-	-	2 458 331	75.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	579 667	9.5%	444 148	7.3%	164 371	2.7%	4 882 929	80.4%	6 071 115	100.0%	-	-	2 458 331	41.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	205 376	100.0%	-	-	-	-	-	-	205 376	48.0%
Bulk Water	21 663	100.0%	-	-	-	-	-	-	21 663	5.1%
PAYE deductions	26 075	100.0%	-	-	-	-	-	-	26 075	6.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	48 498	100.0%	-	-	-	-	-	-	48 498	11.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	90 530	71.8%	13 458	10.7%	1 591	1.3%	20 496	16.3%	126 075	29.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	392 142	91.7%	13 458	3.1%	1 591	.4%	20 496	4.8%	427 686	100.0%

Contact Details

Municipal Manager	Adv Tankiso B Mea	051 405 8621
Financial Manager	Mr Sabata Mofokeng	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LETSEMENG (FS161)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	138 585	129 264	40 819	29.5%	35 440	25.6%	27 437	21.2%	18 857	14.6%	122 553	94.8%	19 411	66.9%	(2.9%)
Property rates	19 797	19 797	4 531	22.9%	5 059	25.6%	5 600	28.3%	5 114	25.8%	20 305	102.6%	4 016	93.9%	27.4%
Property rates - penalties and collection charges	-	-	-	-	1	-	-	-	-	-	1	-	-	-	-
Service charges - electricity revenue	22 967	21 280	4 528	19.7%	4 512	19.6%	3 668	17.2%	1 787	8.4%	14 496	68.1%	4 020	84.3%	(55.5%)
Service charges - water revenue	8 865	8 865	1 557	17.6%	1 521	17.2%	1 541	17.4%	3 125	35.3%	7 744	87.4%	4 758	180.2%	(34.3%)
Service charges - sanitation revenue	8 486	10 013	2 893	34.1%	2 892	34.1%	2 825	28.2%	2 491	24.9%	11 101	110.9%	2 206	84.3%	12.9%
Service charges - refuse revenue	10 108	10 512	2 715	26.9%	2 715	26.9%	2 715	25.8%	2 710	25.8%	10 855	103.3%	2 583	94.7%	4.9%
Service charges - other	-	-	912	-	995	-	1 031	-	1 086	-	4 025	-	900	-	20.7%
Rental of facilities and equipment	571	450	42	7.4%	42	7.4%	52	11.6%	49	11.0%	185	41.2%	49	80.5%	1.1%
Interest earned - external investments	842	421	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	3 869	3 869	1 910	49.4%	2 126	54.9%	1 862	48.1%	2 460	63.6%	8 358	216.0%	834	33.5%	194.9%
Dividends received	34	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	36	18	4	10.1%	4	9.9%	4	21.3%	5	25.6%	16	86.8%	5	73.0%	(2.7%)
Licences and permits	4	4	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	61 052	53 052	21 671	35.5%	15 561	25.5%	8 120	15.3%	-	-	45 352	85.5%	-	25.4%	-
Other own revenue	1 954	977	55	2.8%	13	.7%	18	1.9%	29	3.0%	115	11.8%	40	5.2%	(28.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	180 147	166 072	26 952	15.0%	19 560	10.9%	18 277	11.0%	18 563	11.2%	83 351	50.2%	22 664	105.5%	(18.1%)
Employee related costs	51 715	49 935	12 729	24.6%	12 564	24.3%	13 223	26.5%	13 437	26.9%	51 953	104.0%	12 019	93.5%	11.8%
Remuneration of councillors	3 859	4 127	980	25.4%	969	25.1%	1 046	25.3%	1 004	24.3%	4 000	96.9%	1 184	104.6%	(15.2%)
Debt impairment	22 998	22 998	17	.1%	-	-	-	-	-	-	17	.1%	-	-	-
Depreciation and asset impairment	33 739	33 739	-	-	-	-	-	-	-	-	-	-	-	152.2%	-
Finance charges	53	400	56	105.3%	-	-	31	7.9%	-	-	87	21.8%	-	33.2%	-
Bulk purchases	32 000	16 000	8 480	26.5%	2 557	8.0%	1 511	9.4%	6	-	12 553	78.5%	4 859	204.3%	(99.9%)
Other Materials	5 181	4 190	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Contracted services	-	19 271	2 894	-	1 847	-	1 172	6.1%	1 693	8.8%	7 606	39.5%	2 375	171.4%	(28.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	30 600	15 410	1 796	5.9%	1 623	5.3%	1 294	8.4%	2 422	15.7%	7 135	46.3%	2 227	23.3%	8.8%
Loss on disposal of PPE	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Surplus/(Deficit)	(41 562)	(36 807)	13 867		15 881		9 160		294		39 201		(3 253)		
Transfers recognised - capital	49 949	49 949	16 993	34.0%	5 451	10.9%	33 485	67.0%	-	-	55 929	112.0%	-	68.1%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 387	13 142	30 860		21 332		42 645		294		95 130		(3 253)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 387	13 142	30 860		21 332		42 645		294		95 130		(3 253)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 387	13 142	30 860		21 332		42 645		294		95 130		(3 253)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 387	13 142	30 860		21 332		42 645		294		95 130		(3 253)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	49 949	53 333	7 620	15.3%	9 093	18.2%	8 595	16.1%	9 916	18.6%	35 224	66.0%	2 642	31.4%	275.3%
National Government	49 949	48 519	7 620	15.3%	9 093	18.2%	8 595	17.7%	9 916	20.4%	35 224	72.6%	2 642	31.4%	275.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	49 949	48 519	7 620	15.3%	9 093	18.2%	8 595	17.7%	9 916	20.4%	35 224	72.6%	2 642	31.4%	275.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	4 814	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	49 949	53 333	7 620	15.3%	9 093	18.2%	8 595	16.1%	9 916	18.6%	35 224	66.0%	2 642	31.4%	275.3%
Governance and Administration	-	4 004	-	-	-	-	-	-	-	-	-	-	11	-	(100.0%)
Executive & Council	-	200	-	-	-	-	-	-	-	-	-	-	11	-	(100.0%)
Budget & Treasury Office	-	3 804	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 769	13 825	1 728	12.5%	2 974	21.6%	-	-	4 318	31.2%	9 019	65.2%	-	12.2%	(100.0%)
Community & Social Services	-	12 510	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	13 769	1 315	1 728	12.5%	2 974	21.6%	-	-	4 318	328.3%	9 019	685.9%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 594	8 324	113	1.3%	3 094	36.0%	2 819	33.9%	2 173	26.1%	8 198	98.5%	1 329	145.6%	63.5%
Planning and Development	-	7 413	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 594	911	113	1.3%	3 094	36.0%	2 819	309.4%	2 173	238.5%	8 198	899.9%	1 329	145.6%	63.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	27 586	27 180	5 780	21.0%	3 025	11.0%	5 776	21.3%	3 425	12.6%	18 006	66.2%	1 302	21.3%	163.1%
Electricity	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	20 000	20 400	5 087	25.4%	-	-	5 554	27.2%	2 882	14.1%	13 523	66.3%	-	12.9%	(100.0%)
Waste Water Management	498	5 818	693	139.3%	3 025	608.0%	206	3.5%	205	3.5%	4 128	71.0%	1 302	57.1%	(84.3%)
Waste Management	7 089	932	-	-	-	-	16	1.7%	339	36.4%	355	38.1%	-	11.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	172 868	179 212	48 548	28.1%	27 948	16.2%	56 482	31.5%	20 010	11.2%	152 988	85.4%	12 032	74.1%	66.3%
Property rates, penalties and collection charges	14 254	19 797	1 868	13.1%	1 322	9.3%	4 184	21.1%	5 114	25.8%	12 488	63.1%	3 429	69.6%	49.2%
Service charges	40 303	50 670	6 414	15.9%	5 540	13.7%	9 266	18.3%	12 352	24.4%	33 573	66.3%	6 126	52.3%	101.6%
Other revenue	2 565	1 449	73	2.8%	49	1.9%	262	18.1%	83	5.7%	467	32.2%	2 477	113.3%	(96.7%)
Government - operating	61 052	53 052	21 671	35.5%	15 561	25.5%	8 120	15.3%	-	-	45 352	85.5%	-	68.9%	-
Government - capital	49 949	49 949	16 993	34.0%	5 451	10.9%	33 485	67.0%	-	-	55 929	112.0%	-	105.8%	-
Interest	4 711	4 290	1 529	32.5%	23	.5%	1 161	27.1%	2 460	57.4%	5 173	120.6%	-	-	(100.0%)
Dividends	34	5	-	-	1	3.2%	5	98.9%	-	-	6	120.5%	-	6.0%	-
Payments	(120 219)	(109 334)	(26 980)	22.4%	(19 641)	16.3%	(20 180)	18.5%	(18 563)	17.0%	(85 364)	78.1%	(22 661)	102.7%	(18.1%)
Suppliers and employees	(120 166)	(108 934)	(26 880)	22.4%	(19 560)	16.3%	(20 060)	18.4%	(18 563)	17.0%	(85 062)	78.1%	(22 510)	102.4%	(17.5%)
Finance charges	(53)	(400)	(100)	189.0%	(82)	154.3%	(120)	30.1%	-	-	(302)	75.5%	(151)	916.4%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	52 649	69 878	21 569	41.0%	8 307	15.8%	36 302	52.0%	1 447	2.1%	67 624	96.8%	(10 629)	4.3%	(113.6%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(49 949)	(48 518)	(8 676)	17.4%	(9 093)	18.2%	(11 483)	23.7%	(9 916)	20.4%	(39 167)	80.7%	(2 642)	29.2%	275.3%
Capital assets	(49 949)	(48 518)	(8 676)	17.4%	(9 093)	18.2%	(11 483)	23.7%	(9 916)	20.4%	(39 167)	80.7%	(2 642)	29.2%	275.3%
Net Cash from/(used) Investing Activities	(49 949)	(48 518)	(8 676)	17.4%	(9 093)	18.2%	(11 483)	23.7%	(9 916)	20.4%	(39 167)	80.7%	(2 642)	29.2%	275.3%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 700	21 360	12 893	477.6%	(786)	(29.1%)	24 819	116.2%	(8 469)	(39.6%)	28 457	133.2%	(13 271)	774.2%	(36.2%)
Cash/cash equivalents at the year begin:	282	892	2 647	938.6%	15 539	5 510.5%	14 753	1 654.0%	39 572	4 436.4%	2 647	296.7%	2 050	194.2%	1 830.3%
Cash/cash equivalents at the year end:	2 982	22 252	15 539	521.2%	14 753	494.8%	39 572	177.8%	31 104	139.8%	31 104	139.8%	(11 221)	896.6%	(377.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 773	3.4%	(17)	-	933	1.8%	49 892	94.9%	52 581	22.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	890	14.2%	(24)	(.4%)	184	2.9%	5 224	83.3%	6 274	2.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 040	7.1%	(9)	-	1 397	3.3%	38 525	89.7%	42 954	18.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 954	4.4%	(5)	-	1 069	2.4%	41 296	93.2%	44 313	19.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 842	4.3%	(6)	-	1 011	2.4%	39 905	93.3%	42 752	18.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	41	1.4%	-	-	19	.7%	2 791	97.9%	2 851	1.2%	-	-	-	-
Interest on Arrear Debtor Accounts	1 831	4.8%	-	-	1 744	4.6%	34 462	90.6%	38 037	16.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	757.4%	(2)	(78.3%)	10	333.3%	(27)	(912.4%)	3	-	-	-	-	-
Total By Income Source	11 392	5.0%	(64)	-	6 369	2.8%	212 069	92.3%	229 766	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 012	7.0%	(4)	-	506	3.5%	12 872	89.5%	14 386	6.3%	-	-	-	-
Commercial	1 412	7.3%	(35)	(.2%)	637	3.3%	17 243	89.5%	19 257	8.4%	-	-	-	-
Households	8 501	4.4%	(24)	-	5 022	2.6%	180 343	93.0%	193 842	84.4%	-	-	-	-
Other	468	20.5%	(1)	-	203	8.9%	1 610	70.6%	2 281	1.0%	-	-	-	-
Total By Customer Group	11 392	5.0%	(64)	-	6 369	2.8%	212 069	92.3%	229 766	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	2 078	10.2%	-	-	2 070	10.1%	16 245	79.7%	20 393	63.4%
Bulk Water	1 850	100.0%	-	-	-	-	-	-	1 850	5.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 556	72.9%	-	-	-	-	2 068	27.1%	7 624	23.7%
Auditor-General	461	19.9%	21	.9%	393	16.9%	1 447	62.3%	2 322	7.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	9 945	30.9%	21	.1%	2 463	7.7%	19 760	61.4%	32 189	100.0%

Contact Details

Municipal Manager	Mr Lucas Mkhwane	053 330 0206
Financial Manager	Mr Sithembile Tooi	053 330 0207

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: KOPANONG (FS162)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	230 265	253	39 633	17.2%	42 347	18.4%	6 707	2 652.1%	3 908	1 545.3%	92 596	36 614.0%	27 624	62.5%	(85.9%)
Property rates	21 158	22	2 361	11.2%	5 338	25.2%	2 472	11 275.8%	2 790	12 724.1%	12 961	59 115.1%	(422)	97.9%	(760.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	70 080	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	16 427	-	-	-	-	-	-	-	-	-	-	-	10 421	150.4%	(100.0%)
Service charges - sanitation revenue	15 347	-	-	-	-	-	-	-	313	-	313	-	6 549	123.6%	(95.2%)
Service charges - refuse revenue	11 181	-	-	-	-	-	-	-	-	-	-	-	4 713	122.8%	(100.0%)
Service charges - other	-	133	2 535	-	5 701	-	3 980	2 988.1%	805	604.5%	13 021	9 775.7%	-	-	(100.0%)
Rental of facilities and equipment	1 037	-	8	.8%	58	5.6%	60	-	-	-	126	-	365	105.6%	(100.0%)
Interest earned - external investments	302	0	-	-	-	-	-	-	-	-	-	-	52	68.9%	(100.0%)
Interest earned - outstanding debtors	13 117	-	-	-	-	-	-	-	-	-	-	-	5 900	99.5%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	80 580	81	28 917	35.9%	31 158	38.7%	-	-	-	-	60 075	74 553.2%	-	71.1%	-
Other own revenue	976	17	5 811	595.4%	93	9.5%	195	1 152.8%	-	-	6 099	36 111.0%	46	64.8%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	385 767	380	43 862	11.4%	70 999	18.4%	47 035	12 363.8%	7 943	2 087.9%	169 839	44 644.3%	70 132	55.4%	(88.7%)
Employee related costs	112 523	111	5 541	4.9%	21 871	19.4%	16 883	15 245.6%	5 166	4 665.4%	49 461	44 664.0%	43 555	107.4%	(88.1%)
Remuneration of councillors	5 042	5	-	-	-	-	-	-	-	-	-	-	1 804	97.5%	(100.0%)
Debt impairment	41 291	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	65 000	65	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	16 164	-	21 250	-	7 019	-	-	-	44 432	-	-	-	-
Bulk purchases	82 657	83	7 596	9.2%	8 798	10.6%	16 930	20 383.7%	2 753	3 314.5%	36 077	43 437.4%	9 940	33.6%	(72.3%)
Other Materials	-	-	411	-	5 837	-	254	-	24	-	6 526	-	-	-	(100.0%)
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	2 396	-	3 007	-	-	-	5 403	-	-	-	-
Other expenditure	79 254	117	14 150	17.9%	10 846	13.7%	2 943	2 524.1%	-	-	27 939	23 963.7%	14 833	83.8%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(155 502)	(128)	(4 229)		(28 651)		(40 328)		(4 035)		(77 244)		(42 508)		
Transfers recognised - capital	44 241	-	215	.5%	1 992	4.5%	5 215	-	46	-	7 468	-	-	70.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(111 261)	(128)	(4 014)		(26 659)		(35 114)		(3 989)		(69 776)		(42 508)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(111 261)	(128)	(4 014)		(26 659)		(35 114)		(3 989)		(69 776)		(42 508)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(111 261)	(128)	(4 014)		(26 659)		(35 114)		(3 989)		(69 776)		(42 508)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(111 261)	(128)	(4 014)		(26 659)		(35 114)		(3 989)		(69 776)		(42 508)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	44 201	44 201	2 022	4.6%	6 633	15.0%	5 215	11.8%	46	.1%	13 916	31.5%	2 854	48.8%	(98.4%)
National Government	44 201	44 201	2 022	4.6%	3 242	7.3%	5 215	11.8%	46	.1%	10 525	23.8%	2 854	48.8%	(98.4%)
Provincial Government	-	-	-	-	3 391	-	-	-	-	-	3 391	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 201	44 201	2 022	4.6%	6 633	15.0%	5 215	11.8%	46	.1%	13 916	31.5%	2 854	48.8%	(98.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 201	44 201	2 022	4.6%	6 633	15.0%	5 215	11.8%	46	.1%	13 916	31.5%	2 854	48.8%	(98.4%)
Governance and Administration	-	-	259	-	321	-	-	-	-	-	580	-	477	-	(100.0%)
Executive & Council	-	-	259	-	321	-	-	-	-	-	580	-	477	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	900	900	968	107.6%	6 045	671.7%	5 215	579.4%	-	-	12 228	1 358.7%	1 802	60.5%	(100.0%)
Community & Social Services	-	-	-	-	6 045	-	5 215	-	-	-	11 260	-	-	-	-
Sport And Recreation	900	900	968	107.6%	-	-	-	-	-	-	968	107.6%	1 802	60.5%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 332	9 332	216	2.3%	-	-	-	-	-	-	216	2.3%	-	133.2%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 332	9 332	216	2.3%	-	-	-	-	-	-	216	2.3%	-	133.2%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	33 969	33 969	579	1.7%	268	.8%	-	-	46	.1%	892	2.6%	575	22.9%	(92.0%)
Electricity	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	21.6%	-
Water	25 718	25 718	-	-	-	-	-	-	-	-	-	-	575	24.1%	(100.0%)
Waste Water Management	-	-	-	-	268	-	-	-	46	-	313	-	-	285.4%	(100.0%)
Waste Management	6 251	6 251	579	9.3%	-	-	-	-	-	-	579	9.3%	-	14.2%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	163 135	163 135	41 827	25.6%	44 262	27.1%	11 492	7.0%	3 416	2.1%	100 997	61.9%	13 831	102.9%	(75.3%)
Property rates, penalties and collection charges	15 152	15 152	2 361	15.6%	5 338	35.2%	2 472	16.3%	2 790	18.4%	12 961	85.5%	3 352	88.8%	(16.8%)
Service charges	15 541	15 541	4 383	28.2%	5 701	36.7%	3 542	22.8%	581	3.7%	14 206	91.4%	8 862	128.6%	(93.4%)
Other revenue	2 113	2 113	5 365	253.9%	74	3.5%	263	12.5%	-	-	5 702	269.9%	678	110.9%	(100.0%)
Government - operating	80 580	80 580	28 917	35.9%	31 158	38.7%	-	-	-	-	60 075	74.6%	-	99.6%	-
Government - capital	44 201	44 201	766	1.7%	1 992	4.5%	5 215	11.8%	46	.1%	8 018	18.1%	939	101.6%	(95.1%)
Interest	5 549	5 549	36	.6%	-	-	-	-	-	-	36	.6%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(216 812)	(216 812)	(55 327)	25.5%	(41 149)	19.0%	(44 028)	20.3%	(11 245)	5.2%	(151 750)	70.0%	(15 911)	55.3%	(29.3%)
Suppliers and employees	(216 812)	(216 812)	(47 871)	22.1%	(36 063)	16.6%	(37 010)	17.1%	(8 642)	4.0%	(129 586)	59.8%	(15 911)	55.3%	(45.7%)
Finance charges	-	-	(7 456)	-	(5 086)	-	(7 019)	-	(2 603)	-	(22 164)	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(53 677)	(53 677)	(13 501)	25.2%	3 113	(5.8%)	(32 536)	60.6%	(7 829)	14.6%	(50 752)	94.6%	(2 081)	(224.8%)	276.3%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 201)	(44 201)	(2)	-	(1 179)	2.7%	(841)	1.9%	(6)	-	(2 028)	4.6%	(2 545)	56.3%	(99.8%)
Capital assets	(44 201)	(44 201)	(2)	-	(1 179)	2.7%	(841)	1.9%	(6)	-	(2 028)	4.6%	(2 545)	56.3%	(99.8%)
Net Cash from/(used) Investing Activities	(44 201)	(44 201)	(2)	-	(1 179)	2.7%	(841)	1.9%	(6)	-	(2 028)	4.6%	(2 545)	56.3%	(99.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(0)	-	-	-	-	-	-	-	(0)	-	-	-	-
Repayment of borrowing	-	-	(0)	-	-	-	-	-	-	-	(0)	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(0)	-	-	-	-	-	-	-	(0)	-	-	-	-
Net Increase/(Decrease) in cash held	(97 878)	(97 878)	(13 503)	13.8%	1 934	(2.0%)	(33 377)	34.1%	(7 835)	8.0%	(52 781)	53.9%	(4 625)	(37.8%)	69.4%
Cash/cash equivalents at the year begin:	913	913	-	-	(13 503)	(1 479.6%)	(11 569)	(1 267.7%)	(44 946)	(4 925.2%)	-	-	37 354	-	(220.3%)
Cash/cash equivalents at the year end:	(96 966)	(96 966)	(13 503)	13.9%	(11 569)	11.9%	(44 946)	46.4%	(52 781)	54.4%	(52 781)	54.4%	32 729	(38.2%)	(261.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Lebohang Y Moletsane	051 713 9203
Financial Manager	Mr P M Mekgoe	051 713 9297

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	186 531	186 531	42 911	23.0%	17 175	9.2%	34 793	18.7%	5 550	3.0%	100 429	53.8%	12 216	64.0%	(54.6%)
Property rates	7 981	7 981	4 962	62.2%	1 230	15.4%	1 229	15.4%	410	5.1%	7 831	98.1%	783	48.2%	(47.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	36 129	36 129	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	11 592	11 592	7 811	67.4%	9 805	84.6%	8 313	71.7%	3 117	26.9%	29 046	250.6%	5 949	252.7%	(47.6%)
Service charges - sanitation revenue	10 576	10 576	2 353	22.2%	2 348	22.2%	2 345	22.2%	781	7.4%	7 827	74.0%	2 383	95.7%	(67.2%)
Service charges - refuse revenue	6 706	6 706	1 447	21.6%	1 446	21.6%	1 445	21.6%	481	7.2%	4 820	71.9%	1 490	93.9%	(67.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	955	955	111	11.6%	120	12.6%	119	12.4%	44	4.6%	394	41.2%	134	55.0%	(67.4%)
Interest earned - external investments	900	900	264	29.4%	116	12.9%	44	4.9%	14	1.5%	438	48.6%	-	823.2%	(100.0%)
Interest earned - outstanding debtors	8 745	8 745	8	.1%	3	-	-	-	-	-	11	.1%	-	(3.0%)	-
Dividends received	10	10	-	-	-	-	-	-	12	118.2%	12	118.2%	-	-	(100.0%)
Fines	18 900	18 900	13	.1%	20	.1%	19	.1%	3	-	55	.3%	31	22.4%	(89.3%)
Licences and permits	15	15	-	-	-	-	4	29.0%	0	.5%	4	29.5%	-	98.7%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	66 393	66 393	23 991	36.1%	-	-	19 255	29.0%	-	-	43 246	65.1%	-	82.0%	-
Other own revenue	17 630	17 630	1 952	11.1%	2 087	11.8%	2 019	11.5%	688	3.9%	6 747	38.3%	1 445	44.9%	(52.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	201 183	201 183	21 820	10.8%	21 978	10.9%	24 415	12.1%	10 279	5.1%	78 492	39.0%	22 391	54.4%	(54.1%)
Employee related costs	72 061	72 061	17 805	24.7%	18 031	25.0%	18 338	25.4%	6 268	8.7%	60 443	83.9%	16 512	97.1%	(62.0%)
Remuneration of councillors	4 148	4 148	923	22.2%	903	21.8%	967	23.3%	365	8.8%	3 157	76.1%	919	95.2%	(60.3%)
Debt impairment	22 691	22 691	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	31 721	31 721	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	4 879	4 879	70	1.4%	3	.1%	1 199	24.6%	67	1.4%	1 339	27.4%	67	10.7%	(.2%)
Bulk purchases	26 693	26 693	-	-	-	-	6	-	1 082	4.1%	1 089	4.1%	357	4.6%	202.8%
Other Materials	13 450	13 450	295	2.2%	69	.5%	1 099	8.2%	9	.1%	1 471	10.9%	257	11.9%	(96.6%)
Contracted services	6 695	6 695	1 516	22.6%	1 021	15.2%	1 288	19.2%	1 822	27.2%	5 646	84.3%	861	67.4%	111.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	18 846	18 846	1 211	6.4%	1 951	10.4%	1 517	8.1%	666	3.5%	5 346	28.4%	3 418	114.6%	(80.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 652)	(14 652)	21 090		(4 802)		10 378		(4 729)		21 937		(10 175)		
Transfers recognised - capital	104 708	104 708	22 862	21.8%	24 617	23.5%	20 729	19.8%	-	-	68 208	65.1%	-	108.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	90 056	90 056	43 952		19 815		31 107		(4 729)		90 145		(10 175)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	90 056	90 056	43 952		19 815		31 107		(4 729)		90 145		(10 175)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	90 056	90 056	43 952		19 815		31 107		(4 729)		90 145		(10 175)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	90 056	90 056	43 952		19 815		31 107		(4 729)		90 145		(10 175)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	96 599	96 599	7 059	7.3%	10 071	10.4%	7 903	8.2%	1 093	1.1%	26 127	27.0%	18 687	57.3%	(94.1%)
National Government	95 823	95 823	7 044	7.4%	10 071	10.5%	7 734	8.1%	1 093	1.1%	25 942	27.1%	18 349	57.8%	(94.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	95 823	95 823	7 044	7.4%	10 071	10.5%	7 734	8.1%	1 093	1.1%	25 942	27.1%	18 349	57.8%	(94.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	776	776	15	1.9%	-	-	169	21.8%	0	-	184	23.7%	338	35.9%	(99.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	96 599	96 599	7 059	7.3%	10 071	10.4%	7 903	8.2%	1 093	1.1%	26 127	27.0%	18 687	57.3%	(94.1%)
Governance and Administration	670	670	15	2.2%	-	-	3	.4%	0	.1%	18	2.7%	332	68.3%	(99.9%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	670	670	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	15	-	-	-	3	-	0	-	18	-	332	12 999.7%	(99.9%)
Community and Public Safety	1 087	1 087	1 365	125.6%	-	-	34	3.1%	-	-	1 399	128.7%	2 981	118.3%	(100.0%)
Community & Social Services	290	290	94	32.5%	-	-	34	11.6%	-	-	128	44.1%	2	52.4%	(100.0%)
Sport And Recreation	797	797	1 271	159.5%	-	-	-	-	-	-	1 271	159.5%	2 979	632.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 975	9 975	2 030	20.3%	2 997	30.0%	1 062	10.6%	-	-	6 089	61.0%	273	65.4%	(100.0%)
Planning and Development	94	94	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 881	9 881	2 030	20.5%	2 997	30.3%	1 062	10.7%	-	-	6 089	61.6%	273	65.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	84 866	84 866	3 649	4.3%	7 074	8.3%	6 805	8.0%	1 093	1.3%	18 621	21.9%	15 101	49.3%	(92.8%)
Electricity	593	593	-	-	-	-	-	-	-	-	-	-	4 928	382.4%	(100.0%)
Water	78 506	78 506	2 998	3.8%	6 478	8.3%	6 308	8.0%	702	.9%	16 486	21.0%	9 283	44.7%	(92.4%)
Waste Water Management	2 423	2 423	652	26.9%	596	24.6%	498	20.5%	391	16.1%	2 135	88.1%	891	15.3%	(56.1%)
Waste Management	3 344	3 344	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	242 688	242 688	49 798	20.5%	27 994	11.5%	45 335	18.7%	3 848	1.6%	126 975	52.3%	6 213	66.4%	(38.1%)
Property rates, penalties and collection charges	3 991	3 991	592	14.8%	652	16.3%	1 124	28.2%	438	11.0%	2 806	70.3%	1 869	127.6%	(76.6%)
Service charges	35 837	35 837	692	1.9%	758	2.1%	920	2.6%	310	.9%	2 680	7.5%	1 446	10.8%	(78.6%)
Other revenue	26 914	26 914	1 596	5.9%	1 921	7.1%	3 248	12.1%	3 083	11.5%	9 847	36.6%	2 810	21.1%	9.7%
Government - operating	66 393	66 393	23 991	36.1%	-	-	19 255	29.0%	-	-	43 246	65.1%	-	81.5%	-
Government - capital	104 708	104 708	22 862	21.8%	24 617	23.5%	20 729	19.8%	-	-	68 208	65.1%	-	108.8%	-
Interest	4 835	4 835	66	1.4%	45	.9%	59	1.2%	17	.4%	188	3.9%	87	5.3%	(79.9%)
Dividends	10	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(146 772)	(146 772)	(30 101)	20.5%	(28 008)	19.1%	(26 121)	17.8%	(8 786)	6.0%	(93 015)	63.4%	(18 106)	70.7%	(51.5%)
Suppliers and employees	(141 893)	(141 893)	(30 101)	21.2%	(28 008)	19.7%	(26 121)	18.4%	(8 786)	6.2%	(93 015)	65.6%	(18 069)	72.8%	(51.4%)
Finance charges	(4 879)	(4 879)	(0)	-	-	-	-	-	-	-	(0)	-	(37)	3.9%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	95 916	95 916	19 697	20.5%	(14)	-	19 214	20.0%	(4 937)	(5.1%)	33 960	35.4%	(11 893)	59.8%	(58.5%)
Cash Flow from Investing Activities															
Receipts	-	-	(12 663)	-	9 771	-	67	-	460	-	(2 366)	-	27 065	-	(98.3%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(12 663)	-	9 771	-	67	-	460	-	(2 366)	-	27 065	-	(98.3%)
Payments	(96 599)	(96 599)	(7 044)	7.3%	(10 053)	10.4%	(10 622)	11.0%	(3 508)	3.6%	(31 228)	32.3%	(19 339)	73.3%	(81.9%)
Capital assets	(96 599)	(96 599)	(7 044)	7.3%	(10 053)	10.4%	(10 622)	11.0%	(3 508)	3.6%	(31 228)	32.3%	(19 339)	73.3%	(81.9%)
Net Cash from/(used) Investing Activities	(96 599)	(96 599)	(19 707)	20.4%	(282)	.3%	(10 556)	10.9%	(3 048)	3.2%	(33 594)	34.8%	7 726	60.7%	(139.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(70)	-	-	-	-	-	(138)	-	(209)	-	(108)	63.9%	28.5%
Repayment of borrowing	-	-	(70)	-	-	-	-	-	(138)	-	(209)	-	(108)	63.9%	28.5%
Net Cash from/(used) Financing Activities	-	-	(70)	-	-	-	-	-	(138)	-	(209)	-	(108)	63.9%	28.5%
Net Increase/(Decrease) in cash held	(683)	(683)	(81)	11.8%	(297)	43.5%	8 659	(1 268.5%)	(8 124)	1 190.1%	157	(23.0%)	(4 276)	55.1%	90.0%
Cash/cash equivalents at the year begin:	900	900	409	45.5%	328	36.5%	32	3.5%	8 690	965.4%	409	45.5%	26 450	105.7%	(67.1%)
Cash/cash equivalents at the year end:	218	218	328	150.9%	32	14.6%	8 690	3 993.7%	567	260.4%	567	260.4%	22 174	80.9%	(97.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Selby Selepe	051 673 9600
Financial Manager	Mr P Dyonase	051 673 9632

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: XHARIEP (DC16)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	65 268	65 268	18 744	28.7%	14 321	21.9%	11 712	17.9%	23 168	35.5%	67 944	104.1%	20 968	103.4%	10.5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	107	-	107	-	107	-	107	-	427	-	107	-	-
Interest earned - external investments	-	-	130	-	69	-	36	-	161	-	396	-	4	-	3 803.8%
Interest earned - outstanding debtors	-	-	187	-	173	-	235	-	251	-	847	-	129	-	94.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	64 762	64 762	18 237	28.2%	13 949	21.5%	11 313	17.5%	22 614	34.9%	66 113	102.1%	20 694	103.0%	9.3%
Other own revenue	507	507	83	16.4%	22	4.4%	20	4.0%	36	7.0%	161	31.7%	34	20.5%	5.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	65 268	65 268	12 880	19.7%	12 459	19.1%	9 345	14.3%	11 973	18.3%	46 657	71.5%	10 709	79.8%	11.8%
Employee related costs	42 370	42 370	9 865	23.3%	9 778	23.1%	8 843	20.9%	9 660	22.8%	38 146	90.0%	9 216	96.6%	4.8%
Remuneration of councillors	4 317	4 317	1 133	26.2%	1 129	26.1%	1 177	27.3%	1 181	27.4%	4 619	107.0%	1 123	104.4%	5.2%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 652	1 652	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	6.1%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	.1%	-
Contracted services	5 996	5 996	-	-	-	-	-	-	-	-	-	-	-	.4%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	10 932	10 932	1 882	17.2%	1 552	14.2%	(675)	(6.2%)	1 132	10.4%	3 891	35.6%	370	42.8%	205.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	5 864		1 862		2 367		11 195		21 287		10 259		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	-	5 864		1 862		2 367		11 195		21 287		10 259		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	-	5 864		1 862		2 367		11 195		21 287		10 259		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-	5 864		1 862		2 367		11 195		21 287		10 259		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	5 864		1 862		2 367		11 195		21 287		10 259		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	281	281	-	-	-	-	-	-	88	31.4%	88	31.4%	-	-	(100.0%)
National Government	281	281	-	-	-	-	-	-	88	31.4%	88	31.4%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	281	281	-	-	-	-	-	-	88	31.4%	88	31.4%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	281	281	-	-	-	-	-	-	88	31.4%	88	31.4%	-	-	(100.0%)
Governance and Administration	281	281	-	-	-	-	-	-	88	31.4%	88	31.4%	-	-	(100.0%)
Executive & Council	193	193	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	88	88	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	88	-	88	-	-	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	65 549	65 549	21 136	32.2%	13 420	20.5%	11 846	18.1%	20 211	30.8%	66 614	101.6%	19 050	101.2%	6.1%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	507	507	31	6.2%	12	2.3%	11	2.1%	32	6.2%	85	16.8%	26	10.2%	20.0%
Government - operating	65 042	65 042	20 975	32.2%	13 339	20.5%	11 799	18.1%	20 000	30.7%	66 113	101.6%	19 020	102.2%	5.2%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	130	-	69	-	36	-	180	-	416	-	4	-	4 267.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(65 268)	(65 268)	(16 222)	24.9%	(15 189)	23.3%	(13 437)	20.6%	(17 605)	27.0%	(62 453)	95.7%	(16 199)	94.2%	8.7%
Suppliers and employees	(64 668)	(64 668)	(15 737)	24.3%	(15 180)	23.5%	(13 395)	20.7%	(17 577)	27.2%	(61 889)	95.7%	(16 167)	93.8%	8.7%
Finance charges	(600)	(600)	(484)	80.7%	(9)	1.5%	(43)	7.1%	(28)	4.7%	(564)	94.1%	(31)	-	(9.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	281	281	4 915	1 752.1%	(1 770)	(630.9%)	(1 591)	(567.2%)	2 607	929.2%	4 161	1 483.2%	2 852	(28.6%)	(8.6%)
Cash Flow from Investing Activities															
Receipts	-	-	(7 000)	-	1 100	-	6 100	-	(6 900)	-	(6 700)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(7 000)	-	1 100	-	6 100	-	(6 900)	-	(6 700)	-	-	-	(100.0%)
Payments	(281)	(281)	-	-	-	-	-	-	(88)	31.4%	(88)	31.4%	-	-	(100.0%)
Capital assets	(281)	(281)	-	-	-	-	-	-	(88)	31.4%	(88)	31.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(281)	(281)	(7 000)	2 495.5%	1 100	(392.2%)	6 100	(2 174.7%)	(6 988)	2 491.3%	(6 788)	2 420.0%	-	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	0	0	(2 085)	##########	(670)	(5 580 300.0%)	4 509	37 573 333.3%	(4 382)	##########	(2 628)	##########	2 852	(28.9%)	(253.7%)
Cash/cash equivalents at the year begin:	-	-	2 822	-	737	-	68	-	4 576	-	2 822	-	(29)	-	(15 734.8%)
Cash/cash equivalents at the year end:	0	0	737	6 144 216.7%	68	563 916.7%	4 576	38 137 250.0%	195	1 623 358.3%	195	1 623 358.3%	2 822	(87.2%)	(93.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	231	6.5%	-	-	157	4.4%	3 174	89.1%	3 562	90.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	375	100.0%	375	9.5%	-	-	-	-
Total By Income Source	231	5.9%	-	-	157	4.0%	3 549	90.1%	3 937	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	231	5.9%	-	-	157	4.0%	3 549	90.1%	3 937	100.0%	-	-	-	-
Total By Customer Group	231	5.9%	-	-	157	4.0%	3 549	90.1%	3 937	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	66	1.8%	128	3.5%	43	1.2%	3 456	93.6%	3 692	79.2%
Auditor-General	31	3.2%	14	1.5%	-	-	918	95.3%	963	20.6%
Other	-	-	-	-	-	-	8	100.0%	8	.2%
Total	97	2.1%	142	3.1%	43	.9%	4 381	94.0%	4 663	100.0%

Contact Details

Municipal Manager	Ms Lebohang Moletsane	051 713 9304
Financial Manager	Mr Sejane Matobako	051 713 9307

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MASILONYANA (FS181)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	274 411	274 411	43 873	16.0%	39 362	14.3%	41 873	15.3%	45 170	16.5%	170 277	62.1%	32 244	94.3%	40.1%
Property rates	44 450	44 450	20 711	46.6%	16 473	37.1%	17 829	40.1%	18 536	41.7%	73 549	165.5%	17 780	156.5%	4.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	34 631	34 631	5 367	15.5%	4 080	11.8%	3 279	9.5%	4 041	11.7%	16 766	48.4%	3 579	67.2%	12.9%
Service charges - water revenue	40 167	40 167	9 128	22.7%	9 029	22.5%	8 490	21.1%	9 062	22.6%	35 710	88.9%	5 174	92.9%	75.2%
Service charges - sanitation revenue	23 269	23 269	5 012	21.5%	4 949	21.3%	4 944	21.2%	4 900	21.1%	19 805	85.1%	2 977	83.9%	64.6%
Service charges - refuse revenue	15 045	15 045	2 656	17.7%	2 623	17.4%	2 612	17.4%	2 668	17.7%	10 558	70.2%	1 579	70.0%	69.0%
Service charges - other	-	-	877	-	2 160	-	1 171	-	648	-	4 855	-	1 054	-	(38.5%)
Rental of facilities and equipment	157	157	69	44.1%	61	39.2%	67	42.5%	60	38.0%	257	163.9%	48	(34.2%)	23.9%
Interest earned - external investments	594	594	-	-	-	-	-	-	-	-	-	-	-	15.4%	-
Interest earned - outstanding debtors	5 179	5 179	(4)	(.1%)	(22)	(.4%)	3 427	66.2%	5 204	100.5%	8 605	166.2%	(1)	.5%	(435 961.2%)
Dividends received	8	8	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	500	500	-	-	-	-	-	-	-	-	-	-	-	(2 974.8%)	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	110 412	110 412	-	-	-	-	-	-	-	-	-	-	-	76.8%	-
Other own revenue	-	-	57	-	9	-	54	-	52	-	172	-	53	1.9%	(3.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	272 760	272 760	8 942	3.3%	747	.3%	630	.2%	433	.2%	10 752	3.9%	9 461	42.4%	(95.4%)
Employee related costs	94 017	94 017	7 664	8.2%	5	-	-	-	-	-	7 669	8.2%	5 965	62.5%	(100.0%)
Remuneration of councillors	7 258	7 258	6	.1%	-	-	-	-	-	-	6	.1%	121	37.8%	(100.0%)
Debt impairment	51 324	51 324	-	-	-	-	51	.1%	-	-	51	.1%	-	-	-
Depreciation and asset impairment	27 940	27 940	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 406	1 406	85	6.1%	67	4.7%	-	-	-	-	152	10.8%	77	10.4%	(100.0%)
Bulk purchases	42 848	42 848	-	-	-	-	-	-	-	-	-	-	2 735	57.5%	(100.0%)
Other Materials	13 952	13 952	-	-	-	-	-	-	-	-	-	-	-	31.7%	-
Contracted services	3 818	3 818	862	22.6%	497	13.0%	155	4.1%	268	7.0%	1 782	46.7%	270	82.4%	(.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	30 197	30 197	326	1.1%	179	.6%	424	1.4%	165	.5%	1 093	3.6%	293	63.6%	(43.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 651	1 651	34 931		38 615		41 242		44 737		159 525		22 783		
Transfers recognised - capital	34 019	34 019	-	-	-	-	-	-	-	-	-	-	-	93.2%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	1 160	1 160	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	36 830	36 830	34 931		38 615		41 242		44 737		159 525		22 783		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	36 830	36 830	34 931		38 615		41 242		44 737		159 525		22 783		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	36 830	36 830	34 931		38 615		41 242		44 737		159 525		22 783		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	36 830	36 830	34 931		38 615		41 242		44 737		159 525		22 783		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	35 180	35 180	793	2.3%	-	-	2 562	7.3%	2 057	5.8%	5 412	15.4%	575	22.6%	257.6%
National Government	34 020	34 020	-	-	-	-	2 562	7.5%	2 057	6.0%	4 619	13.6%	575	25.3%	257.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 020	34 020	-	-	-	-	2 562	7.5%	2 057	6.0%	4 619	13.6%	575	25.3%	257.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 160	1 160	793	68.3%	-	-	-	-	-	-	793	68.3%	-	.3%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	35 180	35 180	793	2.3%	-	-	2 562	7.3%	2 057	5.8%	5 412	15.4%	575	22.6%	257.6%
Governance and Administration	1 221	1 221	419	34.3%	-	-	-	-	19	1.6%	438	35.9%	-	7.3%	(100.0%)
Executive & Council	1 151	1 151	-	-	-	-	-	-	19	1.7%	19	1.7%	-	7.3%	(100.0%)
Budget & Treasury Office	70	70	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	419	-	-	-	-	-	-	-	419	-	-	-	-
Community and Public Safety	4 224	4 224	374	8.9%	-	-	-	-	-	-	374	8.9%	-	-	-
Community & Social Services	3 098	3 098	374	12.1%	-	-	-	-	-	-	374	12.1%	-	-	-
Sport And Recreation	1 036	1 036	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	90	90	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 132	5 132	-	-	-	-	2 562	49.9%	636	12.4%	3 198	62.3%	575	65.8%	10.5%
Planning and Development	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 132	4 132	-	-	-	-	2 562	62.0%	636	15.4%	3 198	77.4%	575	65.8%	10.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	24 603	24 603	-	-	-	-	-	-	1 402	5.7%	1 402	5.7%	-	7.4%	(100.0%)
Electricity	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	14 233	14 233	-	-	-	-	-	-	199	1.4%	199	1.4%	-	12.1%	(100.0%)
Waste Water Management	6 770	6 770	-	-	-	-	-	-	328	4.8%	328	4.8%	-	-	(100.0%)
Waste Management	2 600	2 600	-	-	-	-	-	-	875	33.6%	875	33.6%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	241 461	241 461	59 913	24.8%	37 273	15.4%	39 410	16.3%	13 405	5.6%	150 001	62.1%	14 675	55.9%	(8.7%)
Property rates, penalties and collection charges	28 893	28 893	5 780	20.0%	3 555	12.3%	5 788	20.0%	4 951	17.1%	20 074	69.5%	6 055	49.7%	(18.2%)
Service charges	73 523	73 523	7 091	9.6%	5 817	7.9%	6 651	9.0%	8 333	11.3%	27 892	37.9%	8 491	13.3%	(1.9%)
Other revenue	757	757	55	7.2%	47	6.2%	158	20.8%	121	16.0%	380	50.3%	129	8.8%	(6.5%)
Government - operating	110 412	110 412	46 988	42.6%	27 853	25.2%	18 798	17.0%	-	-	93 639	84.8%	-	102.1%	-
Government - capital	24 019	24 019	-	-	-	-	8 016	33.4%	-	-	8 016	33.4%	-	93.2%	-
Interest	3 850	3 850	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	8	8	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(193 498)	(193 498)	(58 143)	30.0%	(29 364)	15.2%	(32 256)	16.7%	(26 123)	13.5%	(145 886)	75.4%	(22 257)	94.8%	17.4%
Suppliers and employees	(192 092)	(192 092)	(58 143)	30.3%	(29 364)	15.3%	(32 256)	16.8%	(26 123)	13.6%	(145 886)	75.9%	(22 257)	95.5%	17.4%
Finance charges	(1 406)	(1 406)	-	-	-	-	-	-	-	-	-	-	-	.5%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	47 963	47 963	1 770	3.7%	7 908	16.5%	7 155	14.9%	(12 718)	(26.5%)	4 116	8.6%	(7 583)	(11.9%)	67.7%
Cash Flow from Investing Activities															
Receipts	-	-	(120)	-	(6 309)	-	998	-	9 099	-	3 668	-	6 630	-	37.2%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(120)	-	(6 309)	-	998	-	9 099	-	3 668	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	6 630	-	(100.0%)
Payments	(34 019)	(34 019)	(793)	2.3%	-	-	(5 078)	14.9%	(2 057)	6.0%	(7 928)	23.3%	(575)	29.3%	257.6%
Capital assets	(34 019)	(34 019)	(793)	2.3%	-	-	(5 078)	14.9%	(2 057)	6.0%	(7 928)	23.3%	(575)	29.3%	257.6%
Net Cash from/(used) Investing Activities	(34 019)	(34 019)	(913)	2.7%	(6 309)	18.5%	(4 081)	12.0%	7 042	(20.7%)	(4 259)	12.5%	6 055	(20.0%)	16.3%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	2 000	-	-	-	2 000	-	-	-	-
Short term loans	-	-	-	-	-	-	2 000	-	-	-	2 000	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(783)	(783)	-	-	-	-	-	-	-	-	-	-	(186)	74.8%	(100.0%)
Repayment of borrowing	(783)	(783)	-	-	-	-	-	-	-	-	-	-	(186)	74.8%	(100.0%)
Net Cash from/(used) Financing Activities	(783)	(783)	-	-	-	-	2 000	(255.4%)	-	-	2 000	(255.4%)	(186)	74.8%	(100.0%)
Net Increase/(Decrease) in cash held	13 161	13 161	858	6.5%	1 600	12.2%	5 074	38.6%	(5 675)	(43.1%)	1 856	14.1%	(1 714)	(8.7%)	231.2%
Cash/cash equivalents at the year begin:	650	650	-	-	858	131.9%	2 457	378.1%	7 532	1 158.7%	-	-	1 889	-	298.8%
Cash/cash equivalents at the year end:	13 811	13 811	858	6.2%	2 457	17.8%	7 532	54.5%	1 856	13.4%	1 856	13.4%	175	.3%	961.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 748	3.3%	(67)	-	3 919	1.7%	222 142	95.0%	233 742	28.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 949	5.5%	(166)	(.3%)	1 022	1.9%	49 769	92.9%	53 573	6.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 635	6.4%	(657)	(.4%)	4 755	2.9%	152 022	91.2%	166 754	20.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 209	3.1%	(37)	-	2 128	1.6%	129 822	95.4%	136 123	16.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 286	2.8%	(20)	-	1 143	1.4%	77 186	95.8%	80 595	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	37	2.2%	-	-	18	1.1%	1 613	96.7%	1 668	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	5 094	5.7%	(6)	-	2 414	2.7%	81 895	91.6%	89 398	10.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	67 076	100.0%	67 076	8.1%	-	-	-	-
Total By Income Source	32 959	4.0%	(953)	(.1%)	15 399	1.9%	781 525	94.3%	828 929	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 918	5.5%	(574)	(1.1%)	1 186	2.2%	49 690	93.4%	53 220	6.4%	-	-	-	-
Commercial	1 887	10.3%	(44)	(.2%)	649	3.6%	15 776	86.4%	18 267	2.2%	-	-	-	-
Households	28 069	3.7%	(335)	-	13 544	1.8%	716 015	94.5%	757 294	91.4%	-	-	-	-
Other	84	57.1%	(1)	(.7%)	20	13.7%	44	29.9%	147	-	-	-	-	-
Total By Customer Group	32 959	4.0%	(953)	(.1%)	15 399	1.9%	781 525	94.3%	828 929	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	2 195	3.8%	55 946	96.2%	58 141	42.0%
Bulk Water	-	-	598	3.8%	478	3.0%	14 768	93.2%	15 844	11.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	837	5.3%	836	5.3%	836	5.3%	13 172	84.0%	15 680	11.3%
Loan repayments	-	-	-	-	-	-	765	100.0%	765	.6%
Trade Creditors	1 512	3.4%	391	.9%	2 878	6.4%	40 290	89.4%	45 071	32.5%
Auditor-General	352	11.4%	-	-	23	.7%	2 714	87.9%	3 089	2.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 700	1.9%	1 825	1.3%	6 410	4.6%	127 654	92.1%	138 589	100.0%

Contact Details

Municipal Manager	Mr P.Tsekedi	057 733 0106
Financial Manager	Ms Fikile Mzizi	057 733 2842

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TOKOLOGO (FS182)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	106 167	106 262	36 567	34.4%	23 553	22.2%	38 959	36.7%	14 645	13.8%	113 724	107.0%	40 011	99.0%	(63.4%)
Property rates	4 903	5 708	5 189	105.8%	(10)	(.2%)	-	-	-	-	5 178	90.7%	(1)	57.9%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	13 854	13 699	2 800	20.2%	4 247	30.7%	4 028	29.4%	3 425	25.0%	14 500	105.8%	4 432	90.3%	(22.7%)
Service charges - water revenue	2 474	3 490	640	25.9%	1 068	43.2%	1 043	29.9%	903	25.9%	3 655	104.7%	1 152	99.1%	(21.6%)
Service charges - sanitation revenue	10 036	13 689	2 855	28.4%	4 810	47.9%	3 356	24.5%	4 361	31.9%	15 381	112.4%	4 937	93.3%	(11.7%)
Service charges - refuse revenue	6 724	8 744	1 874	27.9%	3 786	56.3%	3 117	35.7%	2 874	32.9%	11 650	133.2%	3 401	117.7%	(15.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	585	585	73	12.5%	94	16.0%	167	28.5%	67	11.4%	401	68.4%	123	503.0%	(45.6%)
Interest earned - external investments	739	739	92	12.4%	56	7.5%	90	12.2%	9	1.2%	246	33.4%	133	34.3%	(93.5%)
Interest earned - outstanding debtors	13 220	13 220	2 282	17.3%	4 985	37.7%	4 215	31.9%	2 944	22.3%	14 427	109.1%	3 485	93.4%	(15.5%)
Dividends received	9	9	-	-	-	-	-	-	-	-	-	-	-	33 102.8%	-
Fines	50	50	-	-	-	-	1	1.4%	-	-	1	1.4%	0	59.6%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	53 175	45 931	20 689	38.9%	4 200	7.9%	22 316	48.6%	-	-	47 206	102.8%	22 136	92.9%	(100.0%)
Other own revenue	398	398	72	18.1%	318	79.8%	619	155.7%	63	15.8%	1 072	269.6%	202	99.5%	(68.9%)
Gains on disposal of PPE	-	-	2	-	-	-	7	-	-	-	8	-	12	-	(100.0%)
Operating Expenditure	105 662	105 745	21 659	20.5%	27 932	26.4%	17 645	16.7%	18 056	17.1%	85 292	80.7%	32 824	96.5%	(45.0%)
Employee related costs	41 097	44 227	9 949	24.2%	11 248	27.4%	9 877	22.3%	10 350	23.4%	41 424	93.7%	16 645	104.7%	(37.8%)
Remuneration of councillors	2 944	2 847	685	23.3%	653	22.2%	712	25.0%	656	23.0%	2 707	95.1%	229	23.5%	186.2%
Debt impairment	989	989	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 239	2 239	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	420	420	223	53.0%	-	-	-	-	25	6.0%	248	59.0%	-	10.1%	(100.0%)
Bulk purchases	34 600	16 700	3 532	10.2%	2 863	8.3%	214	1.3%	637	3.8%	7 246	43.4%	4 056	136.6%	(84.3%)
Other Materials	3 701	3 550	-	-	-	-	-	-	-	-	-	-	433	92.6%	(100.0%)
Contracted services	6 775	23 752	3 601	53.1%	8 067	119.1%	3 081	13.0%	3 717	15.6%	18 465	77.7%	6 208	62.8%	(40.1%)
Transfers and grants	-	-	825	-	823	-	634	-	1 360	-	3 642	-	848	-	60.4%
Other expenditure	12 897	11 021	2 844	22.1%	4 278	33.2%	3 129	28.4%	1 309	11.9%	11 561	104.9%	4 405	104.0%	(70.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	505	517	14 908		(4 380)		21 314		(3 411)		28 432		7 187		
Transfers recognised - capital	125 086	125 086	12 587	10.1%	6 000	4.8%	32 560	26.0%	1 264	1.0%	52 411	41.9%	-	4.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	125 591	125 603	27 496		1 620		53 874		(2 147)		80 842		7 187		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	125 591	125 603	27 496		1 620		53 874		(2 147)		80 842		7 187		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	125 591	125 603	27 496		1 620		53 874		(2 147)		80 842		7 187		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	125 591	125 603	27 496		1 620		53 874		(2 147)		80 842		7 187		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	125 586	125 736	35 543	28.3%	25 576	20.4%	10 931	8.7%	29 767	23.7%	101 816	81.0%	18 498	59.9%	60.9%
National Government	125 086	125 086	35 543	28.4%	25 576	20.4%	10 931	8.7%	29 767	23.8%	101 816	81.4%	18 498	60.2%	60.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	125 086	125 086	35 543	28.4%	25 576	20.4%	10 931	8.7%	29 767	23.8%	101 816	81.4%	18 498	60.2%	60.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	650	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	125 586	125 736	35 543	28.3%	25 576	20.4%	10 931	8.7%	29 767	23.7%	101 816	81.0%	18 498	59.9%	60.9%
Governance and Administration	500	650	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	500	650	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	790	790	-	-	-	-	-	-	-	-	-	-	-	59.6%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	790	790	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 966	12 966	637	4.9%	2 197	16.9%	5 116	39.5%	5 682	43.8%	13 633	105.1%	-	47.5%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 966	12 966	637	4.9%	2 197	16.9%	5 116	39.5%	5 682	43.8%	13 633	105.1%	-	47.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	111 329	111 329	34 906	31.4%	23 378	21.0%	5 815	5.2%	24 085	21.6%	88 184	79.2%	18 498	61.6%	30.2%
Electricity	3 100	3 100	980	31.6%	963	31.1%	-	-	958	30.9%	2 901	93.6%	-	116.4%	(100.0%)
Water	108 229	108 229	33 925	31.3%	22 415	20.7%	5 815	5.4%	23 127	21.4%	85 283	78.8%	18 498	54.7%	25.0%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	215 184	215 184	61 474	28.6%	36 074	16.8%	44 001	20.4%	19 511	9.1%	161 059	74.8%	28 258	68.9%	(31.0%)
Property rates, penalties and collection charges	2 948	2 948	892	30.3%	460	15.6%	1 271	43.1%	512	17.4%	3 136	106.4%	888	60.3%	(42.3%)
Service charges	25 034	25 034	6 639	26.5%	4 959	19.8%	5 993	23.9%	5 122	20.5%	22 712	90.7%	6 377	95.0%	(19.7%)
Other revenue	560	560	145	25.9%	412	73.5%	786	140.3%	142	25.3%	1 484	265.0%	294	61.4%	(51.8%)
Government - operating	53 175	53 175	20 689	38.9%	5 595	10.5%	9 475	17.8%	-	-	35 759	67.2%	-	96.3%	-
Government - capital	125 086	125 086	33 017	26.4%	23 350	18.7%	26 386	21.1%	13 724	11.0%	96 478	77.1%	20 566	44.5%	(33.3%)
Interest	8 375	8 375	92	1.1%	1 298	15.5%	90	1.1%	11	.1%	1 491	17.8%	133	54.8%	(91.5%)
Dividends	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(102 433)	(102 433)	(21 636)	21.1%	(27 864)	27.2%	(20 394)	19.9%	(19 618)	19.2%	(89 512)	87.4%	(33 876)	118.2%	(42.1%)
Suppliers and employees	(102 013)	(102 013)	(20 589)	20.2%	(27 042)	26.5%	(19 761)	19.4%	(18 233)	17.9%	(85 624)	83.9%	(32 735)	115.5%	(44.3%)
Finance charges	(420)	(420)	(223)	53.0%	-	-	-	-	(25)	6.0%	(248)	59.0%	-	6.3%	(100.0%)
Transfers and grants	-	-	(825)	-	(823)	-	(633)	-	(1 360)	-	(3 641)	-	(1 140)	-	19.3%
Net Cash from/(used) Operating Activities	112 751	112 751	39 838	35.3%	8 209	7.3%	23 607	20.9%	(107)	(.1%)	71 547	63.5%	(5 618)	(10.2%)	(98.1%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(125 586)	(125 736)	(35 543)	28.3%	(25 576)	20.4%	(10 931)	8.7%	(29 767)	23.7%	(101 816)	81.0%	(18 348)	103.0%	62.2%
Capital assets	(125 586)	(125 736)	(35 543)	28.3%	(25 576)	20.4%	(10 931)	8.7%	(29 767)	23.7%	(101 816)	81.0%	(18 348)	103.0%	62.2%
Net Cash from/(used) Investing Activities	(125 586)	(125 736)	(35 543)	28.3%	(25 576)	20.4%	(10 931)	8.7%	(29 767)	23.7%	(101 816)	81.0%	(18 348)	103.0%	62.2%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(12 835)	(12 985)	4 295	(33.5%)	(17 366)	135.3%	12 677	(97.6%)	(29 874)	230.1%	(30 269)	233.1%	(23 966)	456.0%	24.7%
Cash/cash equivalents at the year begin:	4 766	5 168	5 202	109.2%	9 497	199.3%	(7 869)	(152.3%)	4 807	93.0%	5 202	100.7%	(52 028)	-	(109.2%)
Cash/cash equivalents at the year end:	(8 069)	(7 817)	9 497	(117.7%)	(7 869)	97.5%	4 807	(61.5%)	(25 067)	320.7%	(25 067)	320.7%	(75 994)	429.1%	(67.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	397	2.8%	371	2.6%	356	2.5%	13 034	92.1%	14 158	7.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 220	11.4%	600	5.6%	364	3.4%	8 544	79.6%	10 729	5.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	396	1.7%	340	1.5%	324	1.4%	22 206	95.4%	23 267	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 237	2.6%	1 101	2.3%	1 078	2.2%	44 581	92.9%	47 997	24.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 387	2.4%	1 264	2.2%	1 242	2.2%	53 232	93.2%	57 125	29.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	32	1.6%	29	1.5%	30	1.5%	1 829	95.3%	1 919	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	879	2.3%	827	2.1%	819	2.1%	36 036	93.5%	38 560	19.9%	-	-	-	-
Total By Income Source	5 548	2.9%	4 532	2.3%	4 214	2.2%	179 461	92.6%	193 755	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	311	4.0%	219	2.8%	188	2.4%	7 116	90.8%	7 835	4.0%	-	-	-	-
Commercial	572	3.6%	387	2.4%	277	1.7%	14 808	92.3%	16 043	8.3%	-	-	-	-
Households	4 643	2.7%	3 911	2.3%	3 736	2.2%	156 926	92.7%	169 216	87.3%	-	-	-	-
Other	22	3.3%	15	2.3%	13	2.0%	611	92.4%	661	.3%	-	-	-	-
Total By Customer Group	5 548	2.9%	4 532	2.3%	4 214	2.2%	179 461	92.6%	193 755	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	3 358	6.3%	4 756	9.0%	516	1.0%	44 315	83.7%	52 945	58.1%
Bulk Water	-	-	-	-	-	-	30 123	100.0%	30 123	33.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	1 086	100.0%	1 086	1.2%
Other	-	-	-	-	-	-	6 984	100.0%	6 984	7.7%
Total	3 358	3.7%	4 756	5.2%	516	.6%	82 509	90.5%	91 139	100.0%

Contact Details

Municipal Manager	Mr K J. Motlhale	053 541 0014
Financial Manager	Mrs M Masisi	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	150 219	143 250	61 434	40.9%	37 454	24.9%	31 885	22.3%	16 765	11.7%	147 538	103.0%	11 775	69.5%	42.4%
Property rates	18 085	13 085	1 571	8.7%	2 073	11.5%	2 199	16.8%	2 591	19.8%	8 434	64.5%	2 356	90.2%	10.0%
Property rates - penalties and collection charges	-	-	14 707	-	-	-	-	-	-	-	14 707	-	-	-	-
Service charges - electricity revenue	36 415	36 415	10 085	27.7%	9 744	26.8%	9 483	26.0%	9 364	25.7%	38 677	106.2%	6 695	100.7%	39.9%
Service charges - water revenue	8 677	8 677	1 193	13.8%	1 555	17.9%	1 454	16.8%	1 258	14.5%	5 461	62.9%	1 115	109.6%	12.8%
Service charges - sanitation revenue	7 055	6 700	549	7.8%	0	-	1	-	429	6.4%	979	14.6%	379	75.4%	13.2%
Service charges - refuse revenue	4 467	4 467	820	18.4%	839	18.8%	842	18.8%	838	18.8%	3 339	74.8%	725	153.7%	15.6%
Service charges - other	-	-	-	-	-	-	-	-	26	-	26	-	-	-	(100.0%)
Rental of facilities and equipment	647	647	208	32.1%	403	62.3%	153	23.7%	62	9.6%	826	127.7%	180	157.2%	(65.4%)
Interest earned - external investments	600	690	54	9.0%	11	1.8%	356	51.6%	1 607	232.9%	2 028	293.9%	145	20.2%	1 004.9%
Interest earned - outstanding debtors	1 000	-	-	-	-	-	123	-	6	-	129	-	-	535.2%	(100.0%)
Dividends received	50	40	-	-	-	-	-	-	58	146.1%	58	146.1%	-	504.7%	(100.0%)
Fines	40	40	74	184.4%	16	40.1%	61	152.8%	77	193.6%	228	570.8%	95	191.1%	(18.1%)
Licences and permits	80	90	11	13.1%	4	4.8%	9	10.5%	9	9.5%	32	35.9%	1	-	517.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	69 989	67 679	31 145	44.5%	22 737	32.5%	17 054	25.2%	-	-	70 936	104.8%	-	45.7%	-
Other own revenue	3 115	4 721	1 017	32.6%	73	2.3%	149	3.2%	438	9.3%	1 677	35.5%	84	108.4%	420.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	180 781	144 060	24 486	13.5%	33 237	18.4%	26 312	18.3%	56 088	38.9%	140 124	97.3%	21 796	66.8%	157.3%
Employee related costs	63 594	61 542	16 099	25.3%	15 604	24.5%	15 718	25.5%	15 693	25.5%	63 114	102.6%	14 231	98.3%	10.3%
Remuneration of councillors	6 563	6 338	1 217	18.5%	1 168	17.8%	1 523	24.0%	1 293	20.4%	5 202	82.1%	1 088	70.2%	18.9%
Debt impairment	6 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	26 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 958	-	590	20.0%	593	20.0%	448	-	1 411	-	3 042	-	374	89.5%	277.4%
Bulk purchases	33 895	31 200	2 622	7.7%	4 623	13.6%	4 041	13.0%	28 346	90.9%	39 631	127.0%	3 267	58.6%	767.6%
Other Materials	8 340	6 135	403	4.8%	1 375	16.5%	1 032	16.8%	1 694	27.6%	4 504	73.4%	330	33.3%	414.0%
Contracted services	-	-	716	-	6 695	-	780	-	433	-	8 624	-	-	36.7%	(100.0%)
Transfers and grants	-	-	861	-	793	-	382	-	574	-	2 609	-	441	-	30.0%
Other expenditure	33 332	38 845	1 979	5.9%	2 387	7.2%	2 387	6.1%	6 644	17.1%	13 397	34.5%	2 065	74.2%	221.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 562)	(810)	36 948		4 217		5 573		(39 324)		7 414		(10 021)		
Transfers recognised - capital	23 838	872	15 287	64.1%	427	1.8%	8 550	981.1%	-	-	24 264	2 784.2%	-	16.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(6 724)	62	52 235		4 644		14 123		(39 324)		31 679		(10 021)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(6 724)	62	52 235		4 644		14 123		(39 324)		31 679		(10 021)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(6 724)	62	52 235		4 644		14 123		(39 324)		31 679		(10 021)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6 724)	62	52 235		4 644		14 123		(39 324)		31 679		(10 021)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	22 672	22 775	3 924	17.3%	8 222	36.3%	5 658	24.8%	9 491	41.7%	27 295	119.8%	7 328	16.2%	29.5%
National Government	22 645	22 645	3 921	17.3%	7 509	33.2%	5 643	24.9%	9 491	41.9%	26 564	117.3%	7 328	16.2%	29.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 645	22 645	3 921	17.3%	7 509	33.2%	5 643	24.9%	9 491	41.9%	26 564	117.3%	7 328	16.2%	29.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27	130	4	14.0%	-	-	15	11.4%	-	-	19	14.3%	-	8.7%	-
Public contributions and donations	-	-	-	-	713	-	-	-	-	-	713	-	-	-	-
Capital Expenditure Standard Classification	22 672	22 775	3 924	17.3%	8 222	36.3%	5 658	24.8%	9 491	41.7%	27 295	119.8%	7 328	16.2%	29.5%
Governance and Administration	5	108	4	75.7%	-	-	15	13.7%	-	-	19	17.3%	-	16.1%	-
Executive & Council	5	108	-	-	-	-	-	-	-	-	-	-	-	16.1%	-
Budget & Treasury Office	-	-	4	-	-	-	15	-	-	-	19	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 079	8 079	-	-	3 068	38.0%	2 348	29.1%	1 909	23.6%	7 325	90.7%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 079	8 079	-	-	3 068	38.0%	2 348	29.1%	1 909	23.6%	7 325	90.7%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 593	3 593	2 057	57.2%	403	11.2%	1 432	39.8%	3 225	89.8%	7 116	198.1%	6 962	124.5%	(53.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3 593	3 593	2 057	57.2%	403	11.2%	1 432	39.8%	3 225	89.8%	7 116	198.1%	6 962	124.5%	(53.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 995	10 995	1 864	17.0%	4 751	43.2%	1 864	17.0%	4 356	39.6%	12 835	116.7%	366	.8%	1 089.0%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	22	22	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	10 973	10 973	1 864	17.0%	4 751	43.3%	1 864	17.0%	4 356	39.7%	12 835	117.0%	366	3.7%	1 089.0%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	164 420	130 253	60 565	36.8%	39 294	23.9%	49 085	37.7%	15 388	11.8%	164 332	126.2%	20 452	69.2%	(24.8%)
Property rates, penalties and collection charges	15 372	10 468	1 266	8.2%	1 820	11.8%	8 657	82.7%	2 234	21.3%	13 976	133.5%	1 927	70.5%	15.9%
Service charges	49 641	45 007	7 991	16.1%	11 904	24.0%	14 028	31.2%	10 722	23.8%	44 645	99.2%	13 123	78.3%	(18.3%)
Other revenue	3 881	5 498	4 821	124.2%	2 395	61.7%	317	5.8%	761	13.8%	8 294	150.9%	5 372	538.1%	(85.8%)
Government - operating	70 039	67 679	31 145	44.5%	23 164	33.1%	17 054	25.2%	-	-	71 363	105.4%	-	67.5%	-
Government - capital	23 837	872	15 287	64.1%	-	-	8 550	981.1%	-	-	23 837	2 735.2%	-	38.9%	-
Interest	1 600	690	56	3.5%	11	.7%	479	69.4%	1 613	233.8%	2 159	312.9%	30	6.0%	5 288.6%
Dividends	50	40	-	-	-	-	-	-	58	146.1%	58	146.1%	-	403.8%	(100.0%)
Payments	(148 682)	(144 060)	(15 804)	10.6%	(33 471)	22.5%	(26 312)	18.3%	(59 170)	41.1%	(134 756)	93.5%	(22 156)	77.1%	167.1%
Suppliers and employees	(148 682)	(144 060)	(14 856)	10.0%	(32 085)	21.6%	(25 482)	17.7%	(57 185)	39.7%	(129 608)	90.0%	(21 340)	75.7%	168.0%
Finance charges	-	-	(555)	-	(593)	-	(448)	-	(1 411)	-	(3 007)	-	(374)	152.9%	277.4%
Transfers and grants	-	-	(393)	-	(793)	-	(382)	-	(574)	-	(2 142)	-	(441)	-	30.0%
Net Cash from/(used) Operating Activities	15 738	(13 807)	44 762	284.4%	5 824	37.0%	22 773	(164.9%)	(43 782)	317.1%	29 576	(214.2%)	(1 704)	44.5%	2 469.4%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 837)	-	-	-	-	-	-	-	-	-	-	-	-	5.7%	-
Capital assets	(23 837)	-	-	-	-	-	-	-	-	-	-	-	-	5.7%	-
Net Cash from/(used) Investing Activities	(23 837)	-	-	-	-	-	-	-	-	-	-	-	-	6.2%	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(830)	-	-	-	-	-	-	-	-	-	-	-	-	43.0%	-
Repayment of borrowing	(830)	-	-	-	-	-	-	-	-	-	-	-	-	43.0%	-
Net Cash from/(used) Financing Activities	(830)	-	-	-	-	-	-	-	-	-	-	-	-	43.0%	-
Net Increase/(Decrease) in cash held	(8 929)	(13 807)	44 762	(501.3%)	5 824	(65.2%)	22 773	(164.9%)	(43 782)	317.1%	29 576	(214.2%)	(1 704)	(372.6%)	2 469.4%
Cash/cash equivalents at the year begin:	7 916	-	3 300	41.7%	48 062	607.1%	53 886	-	76 658	-	3 300	-	21 366	41.5%	258.8%
Cash/cash equivalents at the year end:	(1 013)	(13 807)	48 062	(4 745.7%)	53 886	(5 320.8%)	76 658	(555.2%)	32 876	(238.1%)	32 876	(238.1%)	19 662	552.5%	67.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	433	4.1%	321	3.0%	275	2.6%	9 577	90.3%	10 606	12.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 356	29.6%	1 428	12.6%	1 138	10.0%	5 430	47.8%	11 352	13.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	720	2.6%	322	1.2%	243	.9%	26 507	95.4%	27 792	31.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	432	2.8%	373	2.5%	324	2.1%	14 105	92.6%	15 234	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	283	2.7%	320	3.0%	302	2.8%	9 741	91.5%	10 647	12.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	371	3.2%	507	4.4%	267	2.3%	10 449	90.1%	11 594	13.3%	-	-	-	-
Total By Income Source	5 595	6.4%	3 270	3.7%	2 550	2.9%	75 809	86.9%	87 225	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	244	4.7%	258	4.9%	97	1.9%	4 642	88.6%	5 241	6.0%	-	-	-	-
Commercial	2 677	8.2%	1 235	3.8%	1 024	3.1%	27 903	85.0%	32 839	37.6%	-	-	-	-
Households	2 660	5.6%	1 763	3.7%	1 419	3.0%	41 767	87.7%	47 609	54.6%	-	-	-	-
Other	15	1.0%	14	.9%	9	.6%	1 497	97.5%	1 535	1.8%	-	-	-	-
Total By Customer Group	5 595	6.4%	3 270	3.7%	2 550	2.9%	75 809	86.9%	87 225	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 842	16.5%	-	-	2 424	5.8%	32 243	77.7%	41 509	75.2%
Bulk Water	-	-	6 877	100.0%	-	-	-	-	6 877	12.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	2 712	100.0%	2 712	4.9%
Other	-	-	4 104	100.0%	-	-	-	-	4 104	7.4%
Total	6 842	12.4%	10 981	19.9%	2 424	4.4%	34 955	63.3%	55 203	100.0%

Contact Details

Municipal Manager	Ms Matiro Rebecca Mogopodi	051 853 1111
Financial Manager	Mr L Moletsane	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	2 490 298	2 490 298	685 538	27.5%	545 190	21.9%	612 800	24.6%	461 348	18.5%	2 304 876	92.6%	398 166	93.3%	15.9%
Property rates	294 053	294 053	76 832	26.1%	76 285	25.9%	76 094	25.9%	76 305	25.9%	305 516	103.9%	70 387	106.3%	8.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	673 476	673 476	212 823	31.6%	136 892	20.3%	161 482	24.0%	136 747	20.3%	647 944	96.2%	117 869	88.5%	16.0%
Service charges - water revenue	361 260	361 260	77 843	21.5%	95 640	26.5%	133 716	37.0%	116 652	32.3%	423 852	117.3%	83 763	107.3%	39.3%
Service charges - sanitation revenue	155 578	155 578	35 339	22.7%	48 001	30.9%	42 015	27.0%	48 001	30.9%	173 357	111.4%	37 009	115.9%	29.7%
Service charges - refuse revenue	88 430	88 430	31 467	35.6%	30 082	34.0%	36 132	40.9%	30 085	34.0%	127 766	144.5%	22 167	126.9%	35.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	21 060	21 060	20 768	98.6%	3 110	14.8%	1 828	8.7%	3 522	16.7%	29 228	138.8%	2 041	80.2%	72.5%
Interest earned - external investments	3 639	3 639	267	7.3%	46	1.3%	76	2.1%	268	7.4%	657	18.1%	94	39.3%	185.1%
Interest earned - outstanding debtors	135 684	135 684	30 241	22.3%	47 720	35.2%	51 239	37.8%	53 133	39.2%	182 333	134.4%	45 410	135.0%	17.0%
Dividends received	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	21 060	21 135	926	4.4%	632	3.0%	633	3.0%	534	2.5%	2 726	12.9%	682	16.4%	(21.6%)
Licences and permits	75	-	12	16.0%	35	45.9%	41	-	41	-	129	-	20	162.7%	112.3%
Agency services	-	-	1 689	-	3 156	-	2 917	-	2 561	-	10 324	-	2 638	-	(2.9%)
Transfers recognised - operational	461 252	461 252	191 265	41.5%	129 707	28.1%	114 760	24.9%	-	-	435 732	94.5%	-	97.5%	-
Other own revenue	224 710	224 710	6 065	2.7%	(26 115)	(11.6%)	(8 134)	(3.6%)	(6 503)	(2.9%)	(34 687)	(15.4%)	9 962	25.8%	(165.3%)
Gains on disposal of PPE	50 000	50 000	-	-	-	-	-	-	-	-	-	-	6 124	28.8%	(100.0%)
Operating Expenditure	2 415 436	2 415 436	350 695	14.5%	370 926	15.4%	416 630	17.2%	468 531	19.4%	1 606 781	66.5%	576 027	80.3%	(18.7%)
Employee related costs	732 642	739 106	170 530	23.3%	162 665	22.2%	172 459	23.3%	180 372	24.4%	686 026	92.8%	167 132	96.4%	7.9%
Remuneration of councillors	30 822	24 359	8 448	27.4%	8 122	26.3%	9 144	37.5%	8 412	34.5%	34 125	140.1%	8 170	114.0%	3.0%
Debt impairment	142 020	142 020	1 105	.8%	744	.5%	1 027	.7%	158 918	111.9%	161 794	113.9%	263 320	197.5%	(39.6%)
Depreciation and asset impairment	136 000	136 000	-	-	-	-	-	-	-	-	-	-	-	3.1%	-
Finance charges	133 865	133 865	117	.1%	112	.1%	196	.1%	362	.3%	788	.6%	81	1.5%	347.8%
Bulk purchases	921 205	737 495	91 139	9.9%	76 789	8.3%	45 450	6.2%	(22 768)	(3.1%)	190 610	25.8%	60 241	47.0%	(137.8%)
Other Materials	122 508	126 121	25 331	20.7%	45 045	36.8%	38 781	30.7%	6 764	5.4%	115 920	91.9%	11 940	96.7%	(43.4%)
Contracted services	104 068	228 332	23 105	22.2%	27 204	26.1%	94 138	41.2%	90 979	39.8%	235 426	103.1%	13 107	46.0%	594.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	11 456	-	(100.0%)
Other expenditure	92 307	148 140	30 920	33.5%	50 245	54.4%	55 435	37.4%	45 492	30.7%	182 092	122.9%	40 578	248.7%	12.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	74 862	74 862	334 843		174 264		196 171		(7 183)		698 095		(177 860)		
Transfers recognised - capital	163 406	163 406	75 681	46.3%	29 515	18.1%	58 210	35.6%	-	-	163 406	100.0%	-	105.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	238 268	238 268	410 524		203 779		254 381		(7 183)		861 501		(177 860)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	238 268	238 268	410 524		203 779		254 381		(7 183)		861 501		(177 860)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	238 268	238 268	410 524		203 779		254 381		(7 183)		861 501		(177 860)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	238 268	238 268	410 524		203 779		254 381		(7 183)		861 501		(177 860)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	163 406	163 406	23 089	14.1%	35 497	21.7%	34 376	21.0%	58 421	35.8%	151 383	92.6%	54 495	86.7%	7.2%
National Government	163 406	163 406	23 089	14.1%	35 497	21.7%	34 376	21.0%	58 421	35.8%	151 383	92.6%	53 388	116.2%	9.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	163 406	163 406	23 089	14.1%	35 497	21.7%	34 376	21.0%	58 421	35.8%	151 383	92.6%	53 388	116.2%	9.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	1 107	9.2%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	163 406	163 406	23 089	14.1%	35 497	21.7%	34 376	21.0%	58 421	35.8%	151 383	92.6%	54 495	86.7%	7.2%
Governance and Administration	-	7 338	-	-	-	-	-	-	-	-	-	-	165	6.1%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	165	6.1%	(100.0%)
Budget & Treasury Office	-	7 338	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	42 418	59 733	1 158	2.7%	5 807	13.7%	3 600	6.0%	18 097	30.3%	28 662	48.0%	9 110	971.8%	98.6%
Community & Social Services	-	13 797	-	-	261	-	57	.4%	8 251	59.8%	8 569	62.1%	481	-	1 616.5%
Sport And Recreation	42 418	45 936	1 158	2.7%	5 546	13.1%	3 544	7.7%	9 846	21.4%	20 094	43.7%	8 630	783.7%	14.1%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 223	23 999	8 431	39.7%	6 005	28.3%	5 890	24.5%	(4 338)	(18.1%)	15 988	66.6%	10 555	110.6%	(141.1%)
Planning and Development	2 235	-	1 447	64.7%	-	-	-	-	-	-	1 447	-	3 958	371.3%	(100.0%)
Road Transport	18 988	23 999	6 984	36.8%	6 005	31.6%	5 890	24.5%	(4 338)	(18.1%)	14 542	60.6%	6 597	87.9%	(165.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	99 765	72 336	13 500	13.5%	23 686	23.7%	24 885	34.4%	44 661	61.7%	106 732	147.6%	34 665	96.3%	28.8%
Electricity	12 912	3 160	-	-	248	1.9%	1 384	43.8%	8 573	271.3%	10 204	322.9%	942	43.5%	809.8%
Water	86 853	7 420	206	.2%	1 708	2.0%	4 772	64.3%	1 954	26.3%	8 639	116.4%	153	1.3%	1 176.2%
Waste Water Management	-	57 597	13 294	-	21 729	-	18 730	32.5%	29 089	50.5%	82 843	143.8%	33 570	-	(13.3%)
Waste Management	-	4 159	-	-	-	-	-	-	5 046	121.3%	5 046	121.3%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	2 022 557	2 022 557	529 216	26.2%	393 154	19.4%	486 774	24.1%	284 955	14.1%	1 694 099	83.8%	260 413	73.3%	9.4%
Property rates, penalties and collection charges	264 647	264 647	55 591	21.0%	42 701	16.1%	67 859	25.6%	51 884	19.6%	218 035	82.4%	57 404	85.1%	(9.6%)
Service charges	833 734	833 734	177 287	21.3%	165 694	19.9%	181 003	21.7%	166 922	20.0%	690 906	82.9%	178 700	67.5%	(6.6%)
Other revenue	160 174	160 174	27 511	17.2%	23 984	15.0%	62 890	39.3%	63 758	39.8%	178 143	111.2%	20 902	48.4%	205.0%
Government - operating	461 252	461 252	191 265	41.5%	129 707	28.1%	114 760	24.9%	-	-	435 732	94.5%	-	100.0%	-
Government - capital	163 406	163 406	75 681	46.3%	29 515	18.1%	58 210	35.6%	-	-	163 406	100.0%	-	105.8%	-
Interest	139 323	139 323	1 880	1.3%	1 553	1.1%	2 052	1.5%	2 391	1.7%	7 877	5.7%	3 406	19.6%	(29.8%)
Dividends	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 906 267)	(1 906 267)	(342 547)	18.0%	(370 926)	19.5%	(416 630)	21.9%	(468 531)	24.6%	(1 598 633)	83.9%	(576 027)	89.2%	(18.7%)
Suppliers and employees	(1 775 079)	(1 775 079)	(342 430)	19.3%	(370 814)	20.9%	(416 434)	23.5%	(468 168)	26.4%	(1 597 845)	90.0%	(564 489)	94.3%	(17.1%)
Finance charges	(131 188)	(131 188)	(117)	.1%	(112)	.1%	(196)	.1%	(362)	.3%	(788)	.6%	(81)	1.5%	347.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	(11 456)	130.1%	(100.0%)
Net Cash from/(used) Operating Activities	116 290	116 290	186 669	160.5%	22 228	19.1%	70 145	60.3%	(183 576)	(157.9%)	95 466	82.1%	(315 614)	(288.3%)	(41.8%)
Cash Flow from Investing Activities															
Receipts	50 000	50 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	50 000	50 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(163 406)	(163 406)	(23 089)	14.1%	(35 497)	21.7%	(34 376)	21.0%	(58 421)	35.8%	(151 383)	92.6%	(54 495)	100.6%	7.2%
Capital assets	(163 406)	(163 406)	(23 089)	14.1%	(35 497)	21.7%	(34 376)	21.0%	(58 421)	35.8%	(151 383)	92.6%	(54 495)	100.6%	7.2%
Net Cash from/(used) Investing Activities	(113 406)	(113 406)	(23 089)	20.4%	(35 497)	31.3%	(34 376)	30.3%	(58 421)	51.5%	(151 383)	133.5%	(54 495)	163.3%	7.2%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 884	2 884	163 580	5 672.2%	(13 269)	(460.1%)	35 769	1 240.3%	(241 996)	(8 391.3%)	(55 916)	(1 938.9%)	(370 109)	10 736.7%	(34.6%)
Cash/cash equivalents at the year begin:	(4 875)	(4 875)	(4 875)	100.0%	158 705	(3 255.2%)	145 436	(2 983.0%)	181 204	(3 716.6%)	(4 875)	100.0%	(57 891)	100.0%	(413.0%)
Cash/cash equivalents at the year end:	(1 992)	(1 992)	158 705	(7 968.7%)	145 436	(7 302.5%)	181 204	(9 098.4%)	(60 792)	3 052.4%	(60 792)	3 052.4%	(428 000)	4 854.9%	(85.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	70 744	6.5%	49 994	4.6%	16 500	1.5%	948 106	87.4%	1 085 345	32.7%	55	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	46 218	16.6%	16 234	5.8%	10 817	3.9%	204 854	73.7%	278 123	8.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 230	8.0%	8 484	2.8%	6 780	2.2%	264 456	87.0%	303 950	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 446	3.0%	10 588	2.4%	10 205	2.3%	414 668	92.4%	448 908	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 255	2.9%	6 457	2.2%	6 142	2.1%	268 023	92.8%	288 877	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 199	1.6%	1 184	1.6%	1 172	1.6%	71 752	95.3%	75 307	2.3%	-	-	-	-
Interest on Arrear Debtor Accounts	17 663	2.2%	17 430	2.2%	16 862	2.1%	752 026	93.5%	803 982	24.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 582	8.4%	1 810	5.9%	1 844	6.0%	24 582	79.8%	30 819	.9%	-	-	-	-
Total By Income Source	184 338	5.6%	112 181	3.4%	70 322	2.1%	2 948 469	88.9%	3 315 311	100.0%	55	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13 390	15.8%	8 296	9.8%	2 812	3.3%	60 475	71.2%	84 972	2.6%	-	-	-	-
Commercial	52 742	8.5%	19 127	3.1%	15 600	2.5%	534 942	85.9%	622 412	18.8%	-	-	-	-
Households	118 206	4.5%	84 758	3.2%	51 910	2.0%	2 389 883	90.4%	2 644 757	79.8%	55	-	-	-
Other	-	-	-	-	-	-	(36 830)	100.0%	(36 830)	(1.1%)	-	-	-	-
Total By Customer Group	184 338	5.6%	112 181	3.4%	70 322	2.1%	2 948 469	88.9%	3 315 311	100.0%	55	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	84 551	3.4%	62 948	2.5%	-	-	2 360 176	94.1%	2 507 676	43.7%
Bulk Water	53 922	1.7%	58 500	1.9%	57 090	1.8%	2 947 304	94.6%	3 116 817	54.4%
PAYE deductions	-	-	6	15.6%	6	15.6%	25	68.8%	36	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4 543	99.8%	0	-	-	-	9	.2%	4 552	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	64 924	67.1%	12 337	12.7%	8 380	8.7%	11 135	11.5%	96 777	1.7%
Auditor-General	59	.8%	140	2.0%	65	.9%	6 820	96.3%	7 084	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	207 999	3.6%	133 932	2.3%	65 541	1.1%	5 325 470	92.9%	5 732 942	100.0%

Contact Details

Municipal Manager	Mr Thabiso Tsoaeli	057 391 3416
Financial Manager	Mr Thabo Panyani	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALA (FS185)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	345 021	345 021	123 353	35.8%	72 976	21.2%	135 426	39.3%	172 708	50.1%	504 462	146.2%	91 989	131.0%	87.7%
Property rates	22 686	22 686	5 608	24.7%	5 661	25.0%	5 643	24.9%	1 900	8.4%	18 813	82.9%	5 312	100.4%	(64.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	81 974	81 974	25 424	31.0%	29 377	35.8%	26 453	32.3%	85 588	104.4%	166 842	203.5%	27 615	131.5%	209.9%
Service charges - water revenue	46 114	46 114	7 724	16.8%	15 418	33.4%	14 262	30.9%	4 235	9.2%	41 639	90.3%	12 012	110.2%	(64.7%)
Service charges - sanitation revenue	19 664	19 664	8 153	41.5%	10 552	53.7%	9 841	50.0%	79 219	402.9%	107 765	548.0%	10 198	197.2%	676.8%
Service charges - refuse revenue	21 591	21 591	5 338	24.7%	5 332	24.7%	5 344	24.7%	1 783	8.3%	17 796	82.4%	8 054	149.8%	(77.9%)
Service charges - other	-	-	417	-	325	-	211	-	79	-	1 031	-	361	-	(78.2%)
Rental of facilities and equipment	592	592	104	17.5%	102	17.2%	126	21.3%	14	2.4%	346	58.4%	336	48.0%	(95.8%)
Interest earned - external investments	1 400	1 400	210	15.0%	61	4.3%	298	21.3%	198	14.2%	767	54.8%	182	-	8.9%
Interest earned - outstanding debtors	25 000	25 000	10 032	40.1%	4 400	17.6%	4 480	17.9%	2 468	9.9%	21 380	85.5%	6 172	86.0%	(60.0%)
Dividends received	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	54	54	3	5.8%	37	69.4%	26	47.8%	(1)	(2.3%)	65	120.6%	(3)	16.0%	(61.6%)
Licences and permits	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	119 845	119 845	57 795	48.2%	1 005	.8%	68 074	56.8%	(2 800)	(2.3%)	124 075	103.5%	18 858	144.6%	(114.8%)
Other own revenue	6 096	6 096	2 544	41.7%	706	11.6%	668	11.0%	25	.4%	3 943	64.7%	2 892	83.7%	(99.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	446 577	446 577	69 380	15.5%	71 926	16.1%	70 100	15.7%	98 574	22.1%	309 981	69.4%	79 334	68.4%	24.3%
Employee related costs	149 694	149 694	34 278	22.9%	35 491	23.7%	34 799	23.2%	34 728	23.2%	139 296	93.1%	32 385	93.1%	7.2%
Remuneration of councillors	8 317	8 317	1 365	16.4%	2 114	25.4%	2 308	27.8%	2 134	25.7%	7 922	95.2%	2 101	108.7%	1.6%
Debt impairment	37 500	37 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	64 832	64 832	-	-	-	-	-	-	173	.3%	173	.3%	-	-	(100.0%)
Finance charges	15 000	15 000	1 256	8.4%	1 547	10.3%	1 493	10.0%	10 294	68.6%	14 590	97.3%	1 721	16.2%	498.3%
Bulk purchases	118 080	118 080	27 133	23.0%	22 701	19.2%	22 505	19.1%	37 138	31.5%	109 477	92.7%	34 191	103.5%	8.6%
Other Materials	9 805	9 805	487	5.0%	1 018	10.4%	2 377	24.2%	3 471	35.4%	7 353	75.0%	1 088	263.1%	218.9%
Contracted services	27 845	27 845	1 899	6.8%	3 879	13.9%	1 872	6.7%	4 262	15.3%	11 912	42.8%	3 051	83.6%	39.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	15 504	15 504	2 962	19.1%	5 177	33.4%	4 745	30.6%	6 374	41.1%	19 258	124.2%	4 796	49.0%	32.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(101 556)	(101 556)	53 973		1 049		65 326		74 134		194 482		12 655		
Transfers recognised - capital	32 406	32 406	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(69 151)	(69 151)	53 973		1 049		65 326		74 134		194 482		12 655		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(69 151)	(69 151)	53 973		1 049		65 326		74 134		194 482		12 655		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(69 151)	(69 151)	53 973		1 049		65 326		74 134		194 482		12 655		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(69 151)	(69 151)	53 973		1 049		65 326		74 134		194 482		12 655		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	33 406	33 406	12 107	36.2%	3 703	11.1%	2 809	8.4%	9 373	28.1%	27 992	83.8%	13 692	103.4%	(31.5%)
National Government	32 406	32 406	12 086	37.3%	3 703	11.4%	2 578	8.0%	9 373	28.9%	27 740	85.6%	13 052	104.3%	(28.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	640	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 406	32 406	12 086	37.3%	3 703	11.4%	2 578	8.0%	9 373	28.9%	27 740	85.6%	13 692	105.8%	(31.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	1 000	21	2.1%	-	-	232	23.2%	-	-	253	25.3%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 406	33 406	12 107	36.2%	3 703	11.1%	2 809	8.4%	9 373	28.1%	27 992	83.8%	13 692	103.4%	(31.5%)
Governance and Administration	1 000	1 000	21	2.1%	-	-	232	23.2%	-	-	253	25.3%	-	6.6%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 000	1 000	21	2.1%	-	-	232	23.2%	-	-	253	25.3%	-	6.6%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 731	3 731	497	13.3%	297	8.0%	161	4.3%	75	2.0%	1 029	27.6%	2 971	54.6%	(97.5%)
Community & Social Services	2 300	2 300	-	-	-	-	-	-	75	3.2%	75	3.2%	-	-	(100.0%)
Sport And Recreation	1 431	1 431	497	34.7%	297	20.7%	161	11.2%	-	-	954	66.7%	2 971	51.9%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 025	23 025	10 767	46.8%	3 406	14.8%	2 417	10.5%	7 843	34.1%	24 434	106.1%	10 721	164.3%	(26.8%)
Planning and Development	1 100	1 100	334	30.4%	308	28.0%	365	33.2%	403	36.6%	1 409	128.1%	242	-	66.4%
Road Transport	21 925	21 925	10 434	47.6%	3 099	14.1%	2 051	9.4%	7 441	33.9%	23 025	105.0%	10 479	156.3%	(29.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 195	4 195	822	19.6%	-	-	-	-	1 455	34.7%	2 276	54.3%	-	91.0%	(100.0%)
Electricity	3 300	3 300	-	-	-	-	-	-	-	-	-	-	-	29.1%	-
Water	66	66	-	-	-	-	-	-	-	-	-	-	-	125.8%	-
Waste Water Management	829	829	822	99.1%	-	-	-	-	1 455	175.5%	2 276	274.6%	-	95.0%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 455	1 455	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	339 022	339 022	-	-	-	-	-	-	-	-	-	-	-	53.4%	-
Property rates, penalties and collection charges	18 149	18 149	-	-	-	-	-	-	-	-	-	-	-	64.6%	-
Service charges	135 474	135 474	-	-	-	-	-	-	-	-	-	-	-	46.9%	-
Other revenue	6 742	6 742	-	-	-	-	-	-	-	-	-	-	-	51.0%	-
Government - operating	119 845	119 845	-	-	-	-	-	-	-	-	-	-	-	73.0%	-
Government - capital	32 407	32 407	-	-	-	-	-	-	-	-	-	-	-	58.0%	-
Interest	26 400	26 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(343 247)	(343 247)	-	-	-	-	-	-	-	-	-	-	-	42.7%	-
Suppliers and employees	(328 247)	(328 247)	-	-	-	-	-	-	-	-	-	-	-	51.0%	-
Finance charges	(15 000)	(15 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(4 225)	(4 225)	-	-	-	-	-	-	-	-	-	-	-	165.7%	-
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 407)	(32 407)	-	-	-	-	-	-	-	-	-	-	-	54.8%	-
Capital assets	(32 407)	(32 407)	-	-	-	-	-	-	-	-	-	-	-	54.8%	-
Net Cash from/(used) Investing Activities	(32 407)	(32 407)	-	-	-	-	-	-	-	-	-	-	-	54.8%	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(36 632)	(36 632)	-	-	-	-	-	-	-	-	-	-	-	(330.4%)	-
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-	-	-	-	-	34 135	20.2%	(100.0%)
Cash/cash equivalents at the year end:	(36 632)	(36 632)	-	-	-	-	-	-	-	-	-	-	34 135	(2 195.1%)	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	14 099	5.7%	23 308	9.4%	1 532	.6%	209 135	84.3%	248 074	49.9%
Bulk Water	4 485	2.4%	4 864	2.6%	4 517	2.4%	173 377	92.6%	187 242	37.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	21 713	100.0%	-	-	-	-	-	-	21 713	4.4%
Pensions / Retirement	4	100.0%	-	-	-	-	-	-	4	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 695	19.4%	1 820	4.6%	911	2.3%	29 179	73.7%	39 604	8.0%
Auditor-General	15	100.0%	-	-	-	-	-	-	15	-
Other	126	90.0%	7	5.2%	0	.2%	6	4.6%	139	-
Total	48 137	9.7%	29 999	6.0%	6 960	1.4%	411 697	82.9%	496 793	100.0%

Contact Details

Municipal Manager	Mr Boitumelo C Mokomela	056 514 9200
Financial Manager	Mr S. Busakwe	056 514 9200

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LEJWELEPUTSWA (DC18)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	128 709	128 709	54 510	42.4%	43 878	34.1%	45 187	35.1%	5 155	4.0%	148 730	115.6%	4 342	76.1%	18.7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 850	2 850	905	31.8%	2 736	96.0%	2 004	70.3%	4 621	162.2%	10 267	360.2%	3 261	316.3%	41.7%
Interest earned - outstanding debtors	164	164	269	164.1%	273	166.3%	274	167.2%	274	167.2%	1 090	664.8%	630	141.8%	(56.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	125 445	125 445	53 332	42.5%	40 838	32.6%	42 784	34.1%	-	-	136 954	109.2%	-	70.5%	-
Other own revenue	250	250	4	1.6%	31	12.6%	125	49.9%	96	38.4%	256	102.4%	451	98.2%	(78.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	164	-	164	-	-	-	(100.0%)
Operating Expenditure	136 613	136 613	30 170	22.1%	27 967	20.5%	38 874	28.5%	34 332	25.1%	131 342	96.1%	25 803	84.2%	33.1%
Employee related costs	83 176	83 176	17 777	21.4%	17 583	21.1%	22 003	26.5%	19 022	22.9%	76 385	91.8%	16 688	87.8%	14.0%
Remuneration of councillors	8 609	8 609	2 021	23.5%	2 186	25.4%	2 341	27.2%	2 246	26.1%	8 794	102.2%	2 189	102.2%	2.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 202	5 202	-	-	828	15.9%	1 391	26.7%	877	16.9%	3 097	59.5%	-	-	(100.0%)
Finance charges	763	763	-	-	-	-	1 807	236.9%	221	29.0%	2 029	265.9%	-	246.2%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	141	141	7	4.9%	226	160.1%	303	214.6%	448	317.9%	984	697.6%	73	91.2%	511.8%
Contracted services	9 567	9 567	1 464	15.3%	1 962	20.5%	2 536	26.5%	3 847	40.2%	9 809	102.5%	3 087	101.3%	24.6%
Transfers and grants	13 132	13 132	6 212	47.3%	655	5.0%	4 554	34.7%	4 170	31.8%	15 591	118.7%	610	76.9%	583.5%
Other expenditure	16 023	16 023	2 689	16.8%	4 527	28.3%	3 939	24.6%	3 499	21.8%	14 654	91.5%	3 156	79.7%	10.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 904)	(7 904)	24 341		15 911		6 313		(29 176)		17 388		(21 461)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(7 904)	(7 904)	24 341		15 911		6 313		(29 176)		17 388		(21 461)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(7 904)	(7 904)	24 341		15 911		6 313		(29 176)		17 388		(21 461)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(7 904)	(7 904)	24 341		15 911		6 313		(29 176)		17 388		(21 461)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 904)	(7 904)	24 341		15 911		6 313		(29 176)		17 388		(21 461)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	4 745	4 745	402	8.5%	587	12.4%	728	15.3%	959	20.2%	2 678	56.4%	1 626	74.0%	(41.0%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 745	4 745	402	8.5%	587	12.4%	728	15.3%	959	20.2%	2 678	56.4%	1 626	74.0%	(41.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	4 745	4 745	402	8.5%	587	12.4%	728	15.3%	959	20.2%	2 678	56.4%	1 626	74.0%	(41.0%)
Governance and Administration	4 595	4 595	402	8.8%	568	12.4%	663	14.4%	916	19.9%	2 550	55.5%	1 563	74.2%	(41.4%)
Executive & Council	1 045	1 045	-	-	61	5.8%	184	17.6%	507	48.5%	752	72.0%	977	68.6%	(48.1%)
Budget & Treasury Office	3 550	3 550	1	-	11	.3%	29	.8%	320	9.0%	360	10.2%	502	86.4%	(36.3%)
Corporate Services	-	-	401	-	496	-	451	-	89	-	1 437	-	83	-	6.8%
Community and Public Safety	100	100	-	-	20	19.8%	-	-	22	22.0%	42	41.8%	-	-	(100.0%)
Community & Social Services	50	50	-	-	20	39.7%	-	-	22	44.0%	42	83.7%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	50	50	-	-	-	-	65	129.9%	21	42.4%	86	172.3%	63	203.4%	(66.5%)
Planning and Development	50	50	-	-	-	-	39	78.3%	10	20.4%	49	98.7%	13	34.9%	(22.9%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	26	-	11	-	37	-	50	-	(78.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	128 711	128 711	54 201	42.1%	43 606	33.9%	94 912	73.7%	4 717	3.7%	197 436	153.4%	3 711	168.9%	27.1%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	416	416	16	3.7%	31	7.6%	50 125	12 063.7%	96	23.1%	50 268	12 098.1%	451	16 138.5%	(78.7%)
Government - operating	125 445	125 445	53 332	42.5%	40 838	32.6%	42 784	34.1%	-	-	136 954	109.2%	-	100.3%	-
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 850	2 850	853	29.9%	2 736	96.0%	2 004	70.3%	4 621	162.2%	10 215	358.4%	3 261	235.8%	41.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(131 022)	(131 022)	(21 895)	16.7%	(97 139)	74.1%	(32 783)	25.0%	(33 464)	25.5%	(185 281)	141.4%	(25 762)	155.9%	29.9%
Suppliers and employees	(116 996)	(116 996)	(15 816)	13.5%	(96 485)	82.5%	(28 145)	24.1%	(29 073)	24.8%	(169 519)	144.9%	(25 131)	161.5%	15.7%
Finance charges	(763)	(763)	-	-	-	-	-	-	(221)	29.0%	(221)	29.0%	(50)	76.6%	346.0%
Transfers and grants	(13 263)	(13 263)	(6 078)	45.8%	(655)	4.9%	(4 638)	35.0%	(4 170)	31.4%	(15 541)	117.2%	(582)	79.4%	617.0%
Net Cash from/(used) Operating Activities	(2 312)	(2 312)	32 306	(1 397.4%)	(53 534)	2 315.6%	62 129	(2 687.4%)	(28 747)	1 243.5%	12 155	(525.8%)	(22 051)	411.8%	30.4%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	164	-	164	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	164	-	164	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 745)	(4 745)	(402)	8.5%	(587)	12.4%	(728)	15.3%	(959)	20.2%	(2 678)	56.4%	(1 614)	72.2%	(40.5%)
Capital assets	(4 745)	(4 745)	(402)	8.5%	(587)	12.4%	(728)	15.3%	(959)	20.2%	(2 678)	56.4%	(1 614)	72.2%	(40.5%)
Net Cash from/(used) Investing Activities	(4 745)	(4 745)	(402)	8.5%	(587)	12.4%	(728)	15.3%	(796)	16.8%	(2 514)	53.0%	(1 614)	72.2%	(50.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 725)	(2 725)	-	-	-	-	(1 744)	64.0%	-	-	(1 744)	64.0%	-	70.1%	-
Repayment of borrowing	(2 725)	(2 725)	-	-	-	-	(1 744)	64.0%	-	-	(1 744)	64.0%	-	70.1%	-
Net Cash from/(used) Financing Activities	(2 725)	(2 725)	-	-	-	-	(1 744)	64.0%	-	-	(1 744)	64.0%	-	70.1%	-
Net Increase/(Decrease) in cash held	(9 782)	(9 782)	31 904	(326.2%)	(54 121)	553.3%	59 657	(609.9%)	(29 543)	302.0%	7 897	(80.7%)	(23 665)	(2 200.6%)	24.8%
Cash/cash equivalents at the year begin:	29 827	29 827	29 827	100.0%	61 731	207.0%	7 609	25.5%	67 266	225.5%	29 827	100.0%	74 229	100.0%	(9.4%)
Cash/cash equivalents at the year end:	20 045	20 045	61 731	308.0%	7 609	38.0%	67 266	335.6%	37 724	188.2%	37 724	188.2%	50 565	175.1%	(25.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	29 406	100.0%	29 406	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	29 406	100.0%	29 406	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	29 406	100.0%	29 406	100.0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	29 406	100.0%	29 406	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms P M E Kaota	057 391 8096
Financial Manager	Mr P K Pitso	057 391 8902

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	450 084	490 677	154 596	34.3%	134 278	29.8%	126 982	25.9%	72 877	14.9%	488 733	99.6%	68 886	106.8%	5.8%
Property rates	50 000	62 336	15 285	30.6%	15 883	31.8%	16 226	26.0%	24 808	39.8%	72 203	115.8%	16 515	118.5%	50.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	75 707	78 033	21 294	28.1%	16 552	21.9%	22 863	29.3%	8 178	10.5%	68 887	88.3%	16 895	102.9%	(51.6%)
Service charges - water revenue	55 002	61 608	15 503	28.2%	15 355	27.9%	15 580	25.3%	10 233	16.6%	56 671	92.0%	10 469	106.3%	(2.3%)
Service charges - sanitation revenue	25 020	31 451	7 853	31.4%	7 873	31.5%	7 870	25.0%	7 872	25.0%	31 468	100.1%	7 120	151.3%	10.6%
Service charges - refuse revenue	30 000	40 117	10 017	33.4%	10 042	33.5%	10 040	25.0%	10 042	25.0%	40 142	100.1%	9 141	97.7%	9.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	697	166	40	5.8%	38	5.4%	26	15.7%	23	14.0%	128	76.7%	22	88.0%	4.5%
Interest earned - external investments	6 514	3 878	789	12.1%	1 150	17.7%	799	20.6%	1 623	41.9%	4 360	112.4%	599	68.0%	171.2%
Interest earned - outstanding debtors	28 001	31 022	7 447	26.6%	8 065	28.8%	8 843	28.5%	9 176	29.6%	33 531	108.1%	7 541	109.0%	21.7%
Dividends received	35	60	60	170.5%	-	-	-	-	-	-	60	100.0%	-	127.9%	-
Fines	600	276	54	9.0%	80	13.4%	134	48.5%	184	66.5%	452	163.5%	-	39.2%	(100.0%)
Licences and permits	35	38	0	1.4%	13	36.2%	9	23.5%	1	1.3%	23	59.0%	13	620.6%	(96.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	177 144	177 144	74 550	42.1%	58 658	33.1%	43 936	24.8%	-	-	177 144	100.0%	-	101.5%	-
Other own revenue	1 329	4 547	1 704	128.1%	570	42.9%	655	14.4%	737	16.2%	3 666	80.6%	571	195.1%	29.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	658 107	696 618	98 767	15.0%	78 128	11.9%	102 747	14.7%	160 071	23.0%	439 713	63.1%	299 304	102.0%	(46.5%)
Employee related costs	207 481	190 597	45 662	22.0%	45 775	22.1%	45 905	24.1%	46 675	24.5%	184 017	96.5%	44 645	93.2%	4.5%
Remuneration of councillors	11 000	12 948	3 201	29.1%	3 273	29.8%	3 536	27.3%	3 340	25.8%	13 350	103.1%	1 067	85.2%	213.0%
Debt impairment	56 000	97 023	7 762	13.9%	8 599	15.4%	3 384	3.5%	64 904	66.9%	84 648	87.2%	85 527	147.4%	(24.1%)
Depreciation and asset impairment	239 167	252 082	-	-	-	-	-	-	-	-	-	-	127 690	107.1%	(100.0%)
Finance charges	2 600	5 764	1 935	74.4%	1 848	71.1%	1 656	28.7%	5 829	101.1%	11 268	195.5%	973	71.8%	498.9%
Bulk purchases	67 000	70 618	24 586	36.7%	14 724	22.0%	13 438	19.0%	10 873	15.4%	63 621	90.1%	14 158	82.0%	(23.2%)
Other Materials	38 276	34 377	2 649	6.9%	(11 083)	(29.0%)	18 774	54.6%	7 856	22.9%	18 196	52.9%	5 762	30.0%	36.3%
Contracted services	286	(375)	3 065	1 071.4%	6 414	2 241.7%	2 269	(604.3%)	5 213	(1 388.5%)	16 961	(4 517.5%)	3 223	79.2%	61.7%
Transfers and grants	650	318	4 650	715.4%	7 536	1 159.3%	8 470	2 659.8%	8 551	2 685.3%	29 207	9 172.0%	11 892	2 241.5%	(28.1%)
Other expenditure	35 646	33 266	5 274	14.8%	2 520	7.1%	5 353	16.1%	6 864	20.6%	20 012	60.2%	4 419	86.0%	55.3%
Loss on disposal of PPE	-	-	(18)	-	(1 478)	-	(37)	-	(35)	-	(1 568)	-	(53)	-	(33.3%)
Surplus/(Deficit)	(208 023)	(205 942)	55 829		56 150		24 235		(87 193)		49 020		(230 418)		
Transfers recognised - capital	101 466	108 824	44 245	43.6%	21 351	21.0%	51 567	47.4%	-	-	117 163	107.7%	836	77.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(106 557)	(97 118)	100 074		77 501		75 801		(87 193)		166 183		(229 582)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(106 557)	(97 118)	100 074		77 501		75 801		(87 193)		166 183		(229 582)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(106 557)	(97 118)	100 074		77 501		75 801		(87 193)		166 183		(229 582)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(106 557)	(97 118)	100 074		77 501		75 801		(87 193)		166 183		(229 582)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	129 720	147 890	12 226	9.4%	23 695	18.3%	9 617	6.5%	8 996	6.1%	54 535	36.9%	29 150	52.9%	(69.1%)
National Government	101 466	101 466	12 160	12.0%	23 620	23.3%	9 034	8.9%	8 751	8.6%	53 565	52.8%	28 914	52.8%	(69.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	101 466	101 466	12 160	12.0%	23 620	23.3%	9 034	8.9%	8 751	8.6%	53 565	52.8%	28 914	52.8%	(69.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 254	46 424	67	.2%	75	.3%	583	1.3%	245	.5%	970	2.1%	236	-	3.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	129 720	147 890	12 226	9.4%	23 695	18.3%	9 617	6.5%	8 996	6.1%	54 535	36.9%	29 150	52.9%	(69.1%)
Governance and Administration	1 564	1 933	57	3.7%	74	4.7%	250	12.9%	130	6.7%	511	26.4%	219	8.7%	(40.7%)
Executive & Council	330	-	12	3.7%	74	22.5%	236	-	71	-	394	-	-	-	(100.0%)
Budget & Treasury Office	1 179	-	45	3.8%	-	-	-	-	-	-	45	-	38	3.2%	(100.0%)
Corporate Services	54	1 933	-	-	0	.1%	14	.7%	58	3.0%	72	3.7%	180	88.2%	(67.7%)
Community and Public Safety	11 990	12 598	2 354	19.6%	295	2.5%	-	-	40	.3%	2 689	21.3%	592	45.2%	(93.2%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	11 715	12 598	2 354	20.1%	295	2.5%	-	-	-	-	2 649	21.0%	575	70.2%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	275	-	-	-	-	-	-	-	40	-	40	-	17	4.8%	131.2%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	499	150	1 566	313.5%	2 070	414.4%	290	193.8%	3 076	2 056.9%	7 002	4 681.5%	7 228	57.0%	(57.4%)
Planning and Development	94	-	9	9.9%	-	-	15	-	29	-	54	-	-	-	(100.0%)
Road Transport	405	150	1 557	384.3%	2 070	511.0%	274	183.5%	3 047	2 037.3%	6 948	4 645.4%	7 228	58.3%	(57.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	115 667	133 209	8 249	7.1%	21 256	18.4%	9 078	6.8%	5 750	4.3%	44 333	33.3%	21 110	52.8%	(72.8%)
Electricity	6 630	18 284	1 551	23.4%	132	2.0%	5 233	28.6%	5 668	31.0%	12 585	68.8%	6 158	53.1%	(8.0%)
Water	108 162	114 003	3 406	3.1%	1 330	1.2%	2 963	2.6%	10	-	7 708	6.8%	4 525	41.3%	(99.8%)
Waste Water Management	400	422	2 933	733.3%	18 899	4 724.9%	871	206.5%	1	.3%	22 705	5 385.3%	9 401	120.4%	(100.0%)
Waste Management	475	501	358	75.5%	894	188.2%	11	2.3%	71	14.2%	1 335	266.6%	1 026	7.6%	(93.1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	504 749	504 749	150 399	29.8%	112 202	22.2%	170 962	33.9%	55 543	11.0%	489 106	96.9%	35 755	75.5%	55.3%
Property rates, penalties and collection charges	40 000	40 000	5 146	12.9%	6 757	16.9%	5 698	14.2%	27 854	69.6%	45 455	113.6%	8 379	72.5%	232.4%
Service charges	148 583	148 583	19 589	13.2%	22 746	15.3%	28 799	19.4%	15 591	10.5%	86 726	58.4%	21 451	48.2%	(27.3%)
Other revenue	2 129	2 129	5 605	263.2%	1 511	70.9%	39 845	1 871.1%	10 139	476.1%	57 100	2 681.4%	4 599	1 282.4%	120.5%
Government - operating	177 826	177 826	74 550	41.9%	58 658	33.0%	43 936	24.7%	-	-	177 144	99.6%	-	101.5%	-
Government - capital	107 782	107 782	44 245	41.1%	21 300	19.8%	51 567	47.8%	-	-	117 111	108.7%	70	72.2%	(100.0%)
Interest	28 393	28 393	1 204	4.2%	1 230	4.3%	1 117	3.9%	1 958	6.9%	5 510	19.4%	1 256	15.0%	56.0%
Dividends	35	35	60	170.5%	-	-	-	-	-	-	60	170.5%	-	127.9%	-
Payments	(362 940)	(362 940)	(108 523)	29.9%	(108 385)	29.9%	(101 163)	27.9%	(133 350)	36.7%	(451 421)	124.4%	(86 218)	95.2%	54.7%
Suppliers and employees	(359 690)	(359 690)	(103 094)	28.7%	(99 001)	27.5%	(91 038)	25.3%	(118 970)	33.1%	(412 103)	114.6%	(73 352)	88.0%	62.2%
Finance charges	(2 600)	(2 600)	(778)	29.9%	(1 848)	71.1%	(1 656)	63.7%	(5 829)	224.2%	(10 111)	388.9%	(973)	72.9%	498.8%
Transfers and grants	(650)	(650)	(4 650)	715.4%	(7 536)	1 159.3%	(8 470)	1 303.1%	(8 551)	1 315.5%	(29 207)	4 493.4%	(11 892)	2 309.9%	(28.1%)
Net Cash from/(used) Operating Activities	141 809	141 809	41 876	29.5%	3 816	2.7%	69 799	49.2%	(77 808)	(54.9%)	37 684	26.6%	(50 463)	(18.9%)	54.2%
Cash Flow from Investing Activities															
Receipts	-	-	11 582	-	(1 478)	-	9 648	-	(35)	-	19 717	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	(18)	-	(1 478)	-	(37)	-	(35)	-	(1 568)	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	(45)	-	-	-	(45)	-	-	-	-
Decrease (increase) in non-current investments	-	-	11 600	-	-	-	9 730	-	-	-	21 330	-	-	-	-
Payments	(129 720)	(129 720)	(6 800)	5.2%	(23 695)	18.3%	(11 013)	8.5%	(9 223)	7.1%	(50 731)	39.1%	(9 150)	42.2%	.8%
Capital assets	(129 720)	(129 720)	(6 800)	5.2%	(23 695)	18.3%	(11 013)	8.5%	(9 223)	7.1%	(50 731)	39.1%	(9 150)	42.2%	.8%
Net Cash from/(used) Investing Activities	(129 720)	(129 720)	4 782	(3.7%)	(25 173)	19.4%	(1 365)	1.1%	(9 258)	7.1%	(31 014)	23.9%	(9 150)	37.6%	1.2%
Cash Flow from Financing Activities															
Receipts	-	-	2 589	-	244	-	82	-	30	-	2 945	-	196	3.4%	(84.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	2 589	-	244	-	82	-	30	-	2 945	-	196	-	(84.8%)
Payments	(3 000)	(3 000)	(1 816)	60.5%	(2 460)	82.0%	(1 802)	60.1%	(2 508)	83.6%	(8 586)	286.2%	(1 299)	-	93.1%
Repayment of borrowing	(3 000)	(3 000)	(1 816)	60.5%	(2 460)	82.0%	(1 802)	60.1%	(2 508)	83.6%	(8 586)	286.2%	(1 299)	-	93.1%
Net Cash from/(used) Financing Activities	(3 000)	(3 000)	772	(25.7%)	(2 216)	73.9%	(1 719)	57.3%	(2 479)	82.6%	(5 642)	188.1%	(1 103)	(51.2%)	124.8%
Net Increase/(Decrease) in cash held	9 089	9 089	47 431	521.9%	(23 573)	(259.4%)	66 715	734.0%	(89 544)	(985.2%)	1 029	11.3%	(60 715)	210.5%	47.5%
Cash/cash equivalents at the year begin:	(1 249)	(1 249)	378	(30.2%)	47 808	(3 828.0%)	24 235	(1 940.5%)	90 951	(7 282.4%)	378	(30.2%)	(9 098)	100.8%	(1 099.6%)
Cash/cash equivalents at the year end:	7 840	7 840	47 808	609.8%	24 235	309.1%	90 951	1 160.1%	1 407	17.9%	1 407	17.9%	(69 813)	217.6%	(102.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 995	8.4%	3 619	3.8%	3 599	3.8%	79 451	83.9%	94 665	22.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 224	18.4%	1 514	6.6%	731	3.2%	16 471	71.8%	22 939	5.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 899	9.2%	2 191	4.1%	2 085	3.9%	44 079	82.8%	53 254	12.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 028	8.0%	1 842	3.7%	1 807	3.6%	42 733	84.8%	50 410	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 146	7.7%	2 385	3.6%	2 363	3.5%	57 156	85.2%	67 050	16.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 791	7.5%	3 035	3.9%	2 939	3.8%	65 943	84.9%	77 709	18.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 941	6.1%	1 406	2.9%	1 203	2.5%	42 853	88.5%	48 403	11.7%	-	-	-	-
Total By Income Source	35 025	8.5%	15 992	3.9%	14 727	3.6%	348 686	84.1%	414 430	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 604	9.0%	1 080	6.1%	846	4.8%	14 213	80.1%	17 743	4.3%	-	-	-	-
Commercial	4 421	13.1%	1 353	4.0%	1 063	3.2%	26 863	79.7%	33 701	8.1%	-	-	-	-
Households	28 438	8.0%	13 161	3.7%	12 704	3.6%	300 647	84.7%	354 949	85.6%	-	-	-	-
Other	561	7.0%	398	5.0%	114	1.4%	6 963	86.6%	8 037	1.9%	-	-	-	-
Total By Customer Group	35 025	8.5%	15 992	3.9%	14 727	3.6%	348 686	84.1%	414 430	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 305	25.1%	4 697	18.7%	4 760	19.0%	9 348	37.2%	25 111	29.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	47 023	83.1%	3 640	6.4%	3 351	5.9%	2 595	4.6%	56 609	66.9%
Auditor-General	352	11.9%	62	2.1%	-	-	2 534	86.0%	2 948	3.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	53 680	63.4%	8 400	9.9%	8 111	9.6%	14 476	17.1%	84 667	100.0%

Contact Details

Municipal Manager	Mr S T R Ramakarane	051 933 9302
Financial Manager	Mr T G Banda	051 933 9301

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	888 806	888 806	247 975	27.9%	187 355	21.1%	164 637	18.5%	128 852	14.5%	728 818	82.0%	128 115	94.4%	.6%
Property rates	156 035	156 035	64 593	41.4%	27 152	17.4%	27 023	17.3%	27 568	17.7%	146 336	93.8%	28 473	95.5%	(3.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	224 907	224 907	59 414	26.4%	47 737	21.2%	42 096	18.7%	43 671	19.4%	192 918	85.8%	48 252	85.4%	(9.5%)
Service charges - water revenue	72 694	72 694	17 304	23.8%	18 921	26.0%	18 087	24.9%	15 863	21.8%	70 174	96.5%	14 762	95.8%	7.5%
Service charges - sanitation revenue	54 206	54 206	13 875	25.6%	13 779	25.4%	8 962	16.5%	11 614	21.4%	48 231	89.0%	11 402	91.8%	1.9%
Service charges - refuse revenue	50 493	50 493	12 624	25.0%	11 711	23.2%	11 307	22.4%	10 779	21.3%	46 421	91.9%	9 230	84.9%	16.8%
Service charges - other	-	-	459	-	367	-	301	-	174	-	1 301	-	411	-	(57.7%)
Rental of facilities and equipment	2 129	2 129	1 320	62.0%	1 354	63.6%	1 108	52.1%	1 281	60.2%	5 063	237.8%	1 072	236.0%	19.5%
Interest earned - external investments	92	92	(54)	(58.1%)	(77)	(84.0%)	(24)	(26.0%)	153	165.7%	(2)	(2.4%)	(38)	69.5%	(497.1%)
Interest earned - outstanding debtors	43 509	43 509	12 704	29.2%	14 095	32.4%	14 535	33.4%	14 540	33.4%	55 874	128.4%	12 407	118.4%	17.2%
Dividends received	-	-	10	-	-	-	-	-	-	-	10	-	-	-	-
Fines	1 701	1 701	35	2.1%	26	1.5%	51	3.0%	114	6.7%	226	13.3%	920	53.9%	(87.6%)
Licences and permits	58	58	45	78.8%	64	110.2%	24	42.2%	19	33.8%	153	264.9%	22	102.3%	(13.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	150 631	150 631	63 629	42.2%	50 662	33.6%	39 090	26.0%	-	-	153 381	101.8%	(1 353)	100.0%	(100.0%)
Other own revenue	132 353	132 353	2 017	1.5%	1 561	1.2%	2 070	1.6%	3 071	2.3%	8 719	6.6%	2 556	115.1%	20.1%
Gains on disposal of PPE	-	-	-	-	4	-	6	-	5	-	15	-	-	-	(100.0%)
Operating Expenditure	879 325	879 960	136 746	15.6%	216 785	24.7%	137 600	15.6%	163 158	18.5%	654 288	74.4%	112 239	73.0%	45.4%
Employee related costs	246 274	251 770	66 033	26.8%	66 812	27.1%	66 440	26.4%	67 943	27.0%	267 229	106.1%	59 447	101.0%	14.3%
Remuneration of councillors	15 730	15 730	4 021	25.6%	3 986	25.3%	4 602	29.3%	4 249	27.0%	16 858	107.2%	4 060	110.0%	4.7%
Debt impairment	117 112	117 112	23 369	20.0%	894	.8%	29 810	25.5%	37 120	31.7%	91 192	77.9%	4 583	54.5%	710.0%
Depreciation and asset impairment	77 806	74 309	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Finance charges	8 500	8 500	845	9.9%	4 235	49.8%	3 853	45.3%	1 402	16.5%	10 335	121.6%	1 311	67.4%	6.9%
Bulk purchases	161 998	161 998	14 112	8.7%	82 418	50.9%	5 325	3.3%	4 421	2.7%	106 276	65.6%	17 709	57.0%	(75.0%)
Other Materials	3 059	3 221	2 762	90.3%	3 980	130.1%	2 813	87.3%	4 502	139.7%	14 057	436.4%	(1 904)	23.8%	(336.4%)
Contracted services	112 312	133 623	19 905	17.7%	31 826	28.3%	11 398	8.5%	28 742	21.5%	91 871	68.8%	15 466	280.0%	85.8%
Transfers and grants	-	-	262	-	2 412	-	862	-	917	-	4 453	-	93	-	888.8%
Other expenditure	136 536	113 698	5 436	4.0%	20 222	14.8%	12 497	11.0%	13 863	12.2%	52 018	45.8%	11 475	55.5%	20.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	9 480	8 846	111 229		(29 430)		27 037		(34 306)		74 530		15 877		
Transfers recognised - capital	72 914	72 914	36 013	49.4%	3 455	4.7%	16 995	23.3%	10 445	14.3%	66 908	91.8%	14 581	81.9%	(28.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	82 394	81 760	147 242		(25 975)		44 032		(23 861)		141 438		30 457		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	82 394	81 760	147 242		(25 975)		44 032		(23 861)		141 438		30 457		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	82 394	81 760	147 242		(25 975)		44 032		(23 861)		141 438		30 457		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	82 394	81 760	147 242		(25 975)		44 032		(23 861)		141 438		30 457		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	76 179	76 179	14 538	19.1%	19 156	25.1%	4 168	5.5%	26 659	35.0%	64 520	84.7%	21 127	69.3%	26.2%
National Government	72 914	72 914	14 538	19.9%	19 156	26.3%	4 168	5.7%	26 659	36.6%	64 520	88.5%	21 127	72.6%	26.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72 914	72 914	14 538	19.9%	19 156	26.3%	4 168	5.7%	26 659	36.6%	64 520	88.5%	21 127	72.6%	26.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 265	3 265	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	76 179	76 179	14 538	19.1%	19 156	25.1%	4 168	5.5%	26 659	35.0%	64 520	84.7%	21 127	69.3%	26.2%
Governance and Administration	750	750	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	450	450	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 064	8 064	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	150	150	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	7 914	7 914	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 000	10 000	14 538	145.4%	19 156	191.6%	4 168	41.7%	26 659	266.6%	64 520	645.2%	21 127	386.4%	26.2%
Planning and Development	-	-	14 538	-	19 156	-	4 168	-	26 659	-	64 520	-	21 127	-	26.2%
Road Transport	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	55 000	55 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	30 000	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 365	2 365	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	871 443	871 443	228 513	26.2%	165 547	19.0%	189 469	21.7%	128 801	14.8%	712 331	81.7%	127 574	83.0%	1.0%
Property rates, penalties and collection charges	132 629	132 629	26 783	20.2%	23 059	17.4%	26 371	19.9%	21 738	16.4%	97 951	73.9%	28 473	47.7%	(23.7%)
Service charges	341 954	341 954	80 122	23.4%	54 979	16.1%	61 279	17.9%	52 022	15.2%	248 402	72.6%	83 780	55.5%	(37.9%)
Other revenue	136 240	136 240	17 390	12.8%	27 736	20.4%	34 069	25.0%	48 878	35.9%	128 072	94.0%	3 514	1 396.4%	1 290.9%
Government - operating	150 631	150 631	63 379	42.1%	50 662	33.6%	39 090	26.0%	-	-	153 131	101.7%	-	100.0%	-
Government - capital	72 914	72 914	36 013	49.4%	3 455	4.7%	27 440	37.6%	-	-	66 908	91.8%	11 807	77.2%	(100.0%)
Interest	37 075	37 075	4 818	13.0%	5 656	15.3%	1 221	3.3%	6 162	16.6%	17 857	48.2%	-	-	(100.0%)
Dividends	-	-	10	-	-	-	-	-	-	-	10	-	-	-	-
Payments	(519 305)	(519 305)	(233 798)	45.0%	(166 472)	32.1%	(168 638)	32.5%	(132 791)	25.6%	(701 699)	135.1%	(117 770)	124.8%	12.8%
Suppliers and employees	(510 805)	(510 805)	(233 067)	45.6%	(162 237)	31.8%	(164 693)	32.2%	(131 425)	25.7%	(691 422)	135.4%	(117 770)	127.3%	11.6%
Finance charges	(8 500)	(8 500)	(731)	8.6%	(4 235)	49.8%	(3 945)	46.4%	(1 366)	16.1%	(10 277)	120.9%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	352 138	352 138	(5 285)	(1.5%)	(925)	(.3%)	20 832	5.9%	(3 990)	(1.1%)	10 632	3.0%	9 804	1.5%	(140.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(72 914)	(72 914)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(72 914)	(72 914)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(72 914)	(72 914)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	279 224	279 224	(5 285)	(1.9%)	(925)	(.3%)	20 832	7.5%	(3 990)	(1.4%)	10 632	3.8%	9 804	2.1%	(140.7%)
Cash/cash equivalents at the year begin:	-	-	(3 515)	-	(8 800)	-	(9 725)	-	11 107	-	(3 515)	-	(5 003)	-	(322.0%)
Cash/cash equivalents at the year end:	279 224	279 224	(8 800)	(3.2%)	(9 725)	(3.5%)	11 107	4.0%	7 117	2.5%	7 117	2.5%	4 800	2.4%	48.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 437	2.8%	3 742	2.0%	3 418	1.8%	179 073	93.4%	191 671	22.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 492	36.9%	2 351	7.5%	1 965	6.3%	15 345	49.3%	31 152	3.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 687	5.4%	3 138	2.5%	2 408	1.9%	112 522	90.2%	124 755	14.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 855	3.3%	2 758	2.4%	2 483	2.1%	107 500	92.2%	116 596	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 688	2.5%	2 953	2.0%	2 808	1.9%	135 404	93.5%	144 853	17.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 828	2.2%	4 754	2.2%	4 675	2.2%	200 864	93.4%	215 121	25.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	693	2.9%	443	1.9%	368	1.6%	22 074	93.6%	23 578	2.8%	-	-	-	-
Total By Income Source	36 679	4.3%	20 139	2.4%	18 125	2.1%	772 783	91.2%	847 726	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 683	4.3%	2 825	3.3%	2 676	3.1%	76 811	89.3%	85 995	10.1%	-	-	-	-
Commercial	14 428	13.4%	3 482	3.2%	2 506	2.3%	87 050	81.0%	107 466	12.7%	-	-	-	-
Households	18 532	2.8%	13 773	2.1%	12 909	2.0%	605 088	93.0%	650 303	76.7%	-	-	-	-
Other	36	.9%	59	1.5%	34	.9%	3 833	96.8%	3 962	.5%	-	-	-	-
Total By Customer Group	36 679	4.3%	20 139	2.4%	18 125	2.1%	772 783	91.2%	847 726	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	33 063	12.3%	11 300	4.2%	11 234	4.2%	213 174	79.3%	268 770	61.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 324	13.5%	18 914	12.5%	4 082	2.7%	107 478	71.3%	150 798	34.4%
Auditor-General	192	5.8%	548	16.6%	22	.7%	2 541	76.9%	3 302	.8%
Other	-	-	-	-	-	-	15 988	100.0%	15 988	3.6%
Total	53 578	12.2%	30 762	7.0%	15 337	3.5%	339 181	77.3%	438 858	100.0%

Contact Details

Municipal Manager	Mr Busa Molatseli	058 303 5732
Financial Manager	Mr Khiba	058 303 5732

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	332 096	269 545	104 281	31.4%	78 114	23.5%	104 250	38.7%	72 384	26.9%	359 029	133.2%	57 020	108.5%	26.9%
Property rates	21 273	21 000	5 959	28.0%	4 560	21.4%	4 442	21.2%	4 557	21.7%	19 519	92.9%	4 562	67.3%	(.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	53 727	48 311	7 857	14.6%	5 311	9.9%	9 994	20.7%	10 245	21.2%	33 406	69.1%	8 870	67.6%	15.5%
Service charges - water revenue	56 375	43 198	18 327	32.5%	18 784	33.3%	18 550	42.9%	17 624	40.8%	73 285	169.6%	18 391	139.1%	(4.2%)
Service charges - sanitation revenue	22 810	23 517	7 540	33.1%	7 254	31.8%	7 837	33.3%	7 629	32.4%	30 260	128.7%	7 246	133.1%	5.3%
Service charges - refuse revenue	22 191	22 640	7 581	34.2%	7 583	34.2%	7 606	33.6%	7 656	33.8%	30 425	134.4%	7 373	135.6%	3.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	618	459	128	20.6%	119	19.2%	95	20.7%	137	29.8%	478	104.2%	52	59.2%	161.9%
Interest earned - external investments	1 395	958	33	2.4%	515	36.9%	17	1.8%	252	26.3%	818	85.3%	14	6.8%	1 698.7%
Interest earned - outstanding debtors	42 201	42 903	10 664	25.3%	11 127	26.4%	11 617	27.1%	12 064	28.1%	45 472	106.0%	3 436	84.5%	251.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	650	339	3	.5%	54	8.3%	24	7.1%	43	12.8%	124	36.7%	6	10.1%	658.8%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	90 367	48 949	38 015	42.1%	16 429	18.2%	36 630	74.8%	-	-	91 074	186.1%	-	98.8%	-
Other own revenue	20 488	17 270	8 174	39.9%	6 378	31.1%	7 438	43.1%	12 176	70.5%	34 166	197.8%	7 070	210.2%	72.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	356 990	394 489	68 252	19.1%	101 955	28.6%	93 300	23.7%	99 053	25.1%	362 560	91.9%	76 736	101.2%	29.1%
Employee related costs	105 020	124 187	25 817	24.6%	24 626	23.4%	24 414	19.7%	27 913	22.5%	102 769	82.8%	19 483	100.1%	43.3%
Remuneration of councillors	10 166	9 197	2 076	20.4%	2 187	21.5%	2 400	26.1%	2 195	23.9%	8 857	96.3%	2 313	99.0%	(5.1%)
Debt impairment	55 027	52 900	-	-	-	-	3 856	7.3%	2 841	5.4%	6 697	12.7%	-	67.1%	(100.0%)
Depreciation and asset impairment	58 873	58 873	14 718	25.0%	14 718	25.0%	14 718	25.0%	14 718	25.0%	58 873	100.0%	14 918	101.4%	(1.3%)
Finance charges	17 845	22 002	4	-	8 097	45.4%	9 585	43.6%	6 030	27.4%	23 717	107.8%	9 101	126.3%	(33.7%)
Bulk purchases	53 861	770	-	-	4 206	7.8%	-	-	11 315	1 469.5%	15 521	2 015.7%	3 977	61.3%	184.5%
Other Materials	9 010	10 162	2 006	22.3%	2 330	25.9%	4 290	42.2%	2 444	24.0%	11 069	108.9%	1 737	115.7%	40.6%
Contracted services	7 130	29 384	338	4.7%	387	5.4%	1 533	5.2%	381	1.3%	2 639	9.0%	367	65.6%	3.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	40 058	87 015	23 292	58.1%	45 404	113.3%	32 504	37.4%	31 217	35.9%	132 417	152.2%	24 840	190.6%	25.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 894)	(124 944)	36 029		(23 841)		10 950		(26 669)		(3 531)		(19 716)		
Transfers recognised - capital	64 927	18 373	8 334	12.8%	-	-	2 636	14.3%	11 706	63.7%	22 676	123.4%	-	42.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 033	(106 570)	44 363		(23 841)		13 585		(14 963)		19 144		(19 716)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	40 033	(106 570)	44 363		(23 841)		13 585		(14 963)		19 144		(19 716)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 033	(106 570)	44 363		(23 841)		13 585		(14 963)		19 144		(19 716)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 033	(106 570)	44 363		(23 841)		13 585		(14 963)		19 144		(19 716)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	64 927	24 631	4 778	7.4%	6 386	9.8%	8 497	34.5%	5 266	21.4%	24 927	101.2%	9 658	29.5%	(45.5%)
National Government	64 927	24 631	4 778	7.4%	6 386	9.8%	8 497	34.5%	5 266	21.4%	24 927	101.2%	9 658	29.2%	(45.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 927	24 631	4 778	7.4%	6 386	9.8%	8 497	34.5%	5 266	21.4%	24 927	101.2%	9 658	29.2%	(45.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	64 927	24 631	4 778	7.4%	6 386	9.8%	8 497	34.5%	5 266	21.4%	24 927	101.2%	9 658	29.5%	(45.5%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 205	950	-	-	306	25.4%	860	90.5%	-	-	1 166	122.8%	770	102.8%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	317	50.6%	(100.0%)
Sport And Recreation	1 205	950	-	-	306	25.4%	860	90.5%	-	-	1 166	122.8%	453	111.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 568	-	4 129	48.2%	2 541	29.7%	2 184	-	3 879	-	12 733	-	5 779	109.5%	(32.9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 568	-	4 129	48.2%	2 541	29.7%	2 184	-	3 879	-	12 733	-	5 779	109.5%	(32.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	55 154	23 681	650	1.2%	3 538	6.4%	5 453	23.0%	1 387	5.9%	11 028	46.6%	3 110	4.8%	(55.4%)
Electricity	1 547	1 547	-	-	1 165	75.3%	1 753	113.3%	131	8.5%	3 048	197.0%	-	-	(100.0%)
Water	24 691	22 134	-	-	-	-	-	-	438	2.0%	438	2.0%	3 110	6.8%	(85.9%)
Waste Water Management	28 491	-	650	2.3%	2 374	8.3%	3 700	-	818	-	7 542	-	-	-	(100.0%)
Waste Management	425	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	340 806	-	68 833	20.2%	27 616	8.1%	83 523	-	24 664	-	204 636	-	21 200	67.2%	16.3%
Property rates, penalties and collection charges	15 801	-	2 923	18.5%	1 149	7.3%	4 552	-	2 529	-	11 153	-	2 103	90.6%	20.3%
Service charges	115 254	-	12 756	11.1%	7 559	6.6%	22 060	-	14 571	-	56 946	-	14 582	62.7%	(.1%)
Other revenue	21 720	-	4 686	21.6%	2 254	10.4%	(8 452)	-	4 578	-	3 065	-	3 946	89.6%	16.0%
Government - operating	90 367	-	38 510	42.6%	16 429	18.2%	36 946	-	-	-	91 885	-	-	100.0%	-
Government - capital	64 927	-	9 584	14.8%	-	-	24 409	-	2 617	-	36 609	-	-	37.9%	(100.0%)
Interest	32 737	-	374	1.1%	225	.7%	4 009	-	369	-	4 978	-	569	78.5%	(35.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(258 542)	-	(61 085)	23.6%	(43 697)	16.9%	(45 938)	-	(55 296)	-	(206 016)	-	(36 887)	96.2%	49.9%
Suppliers and employees	(240 697)	-	(61 085)	25.4%	(43 697)	18.2%	(45 938)	-	(55 296)	-	(206 016)	-	(36 887)	100.5%	49.9%
Finance charges	(17 845)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	82 264	-	7 748	9.4%	(16 081)	(19.5%)	37 585	-	(30 632)	-	(1 381)	-	(15 687)	1.8%	95.3%
Cash Flow from Investing Activities															
Receipts	-	227 150	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	225 809	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	1 341	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 927)	-	(4 778)	7.4%	(6 386)	9.8%	(13 267)	-	(8 559)	-	(32 990)	-	(9 658)	36.1%	(11.4%)
Capital assets	(64 927)	-	(4 778)	7.4%	(6 386)	9.8%	(13 267)	-	(8 559)	-	(32 990)	-	(9 658)	36.1%	(11.4%)
Net Cash from/(used) Investing Activities	(64 927)	227 150	(4 778)	7.4%	(6 386)	9.8%	(13 267)	(5.8%)	(8 559)	(3.8%)	(32 990)	(14.5%)	(9 658)	36.1%	(11.4%)
Cash Flow from Financing Activities															
Receipts	165	(4 245)	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(2 653)	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	165	(1 592)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 400)	(10 800)	-	-	-	-	-	-	-	-	-	-	-	75.0%	-
Repayment of borrowing	(2 400)	(10 800)	-	-	-	-	-	-	-	-	-	-	-	75.0%	-
Net Cash from/(used) Financing Activities	(2 235)	(15 046)	-	-	-	-	-	-	-	-	-	-	-	77.8%	-
Net Increase/(Decrease) in cash held	15 102	212 104	2 970	19.7%	(22 467)	(148.8%)	24 318	11.5%	(39 191)	(18.5%)	(34 371)	(16.2%)	(25 345)	325.9%	54.6%
Cash/cash equivalents at the year begin:	(2 480)	2 527	20 190	(814.0%)	23 159	(933.8%)	692	27.4%	25 010	989.7%	20 190	799.0%	(9 173)	20.4%	(372.7%)
Cash/cash equivalents at the year end:	12 622	214 631	23 159	183.5%	692	5.5%	25 010	11.7%	(14 181)	(6.6%)	(14 181)	(6.6%)	(34 518)	(3 409.0%)	(58.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 241	2.9%	2 312	2.1%	1 968	1.8%	102 568	93.2%	110 089	21.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 086	38.0%	545	5.1%	253	2.4%	5 876	54.6%	10 760	2.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 465	4.9%	1 517	5.1%	498	1.7%	26 209	88.3%	29 688	5.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 780	3.1%	1 242	2.1%	1 163	2.0%	54 132	92.8%	58 316	11.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 676	2.6%	1 386	2.1%	1 334	2.0%	60 943	93.3%	65 339	13.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	265	100.0%	265	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 247	2.7%	5 200	2.3%	5 061	2.2%	210 677	92.7%	227 185	45.3%	-	-	-	-
Total By Income Source	18 494	3.7%	12 201	2.4%	10 277	2.0%	460 670	91.8%	501 643	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	868	16.6%	436	8.3%	99	1.9%	3 843	73.2%	5 247	1.0%	-	-	-	-
Commercial	5 922	34.2%	514	3.0%	289	1.7%	10 604	61.2%	17 330	3.5%	-	-	-	-
Households	9 991	2.5%	8 901	2.2%	8 574	2.1%	379 849	93.3%	407 314	81.2%	-	-	-	-
Other	1 712	2.4%	2 350	3.3%	1 315	1.8%	66 375	92.5%	71 752	14.3%	-	-	-	-
Total By Customer Group	18 494	3.7%	12 201	2.4%	10 277	2.0%	460 670	91.8%	501 643	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	9 717	3.7%	6 867	2.6%	6 559	2.5%	239 967	91.2%	263 110	86.6%
Bulk Water	-	-	298	21.5%	-	-	1 088	78.5%	1 386	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 406	18.4%	679	5.2%	-	-	9 989	76.4%	13 075	4.3%
Auditor-General	15	.6%	635	22.8%	-	-	2 140	76.7%	2 790	.9%
Other	5 231	22.3%	1 791	7.6%	5 257	22.4%	11 202	47.7%	23 481	7.7%
Total	17 370	5.7%	10 270	3.4%	11 815	3.9%	264 386	87.0%	303 842	100.0%

Contact Details

Municipal Manager	Mr MZWANDILE PENWELL MANZI	058 863 2811
Financial Manager	Mr XOLANI MALINDI	058 863 2811

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	1 588 951	1 506 099	345 522	21.7%	645 237	40.6%	392 855	26.1%	396 431	26.3%	1 780 045	118.2%	468 025	72.0%	(15.3%)
Property rates	207 596	207 596	28 364	13.7%	148 722	71.6%	112 278	54.1%	160 524	77.3%	449 887	216.7%	160 626	77.4%	(.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	376 253	397 432	38 343	10.2%	120 346	32.0%	68 653	17.3%	35 560	8.9%	262 901	66.1%	193 812	49.3%	(81.7%)
Service charges - water revenue	83 014	84 270	7 806	9.4%	61 979	74.7%	37 863	44.9%	48 404	57.4%	156 052	185.2%	76 706	97.9%	(36.9%)
Service charges - sanitation revenue	44 072	42 678	4 044	9.2%	33 185	75.3%	24 780	58.1%	35 243	82.6%	97 251	227.9%	29 439	70.8%	19.7%
Service charges - refuse revenue	36 921	34 462	3 643	9.9%	30 958	83.8%	24 516	71.1%	35 657	103.5%	94 774	275.0%	26 999	77.5%	32.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 346	1 674	-	-	(40)	(3.0%)	(518)	(31.0%)	(1 440)	(86.0%)	(1 999)	(119.4%)	950	73.4%	(251.6%)
Interest earned - external investments	2 900	3 000	173	6.0%	(155)	(5.3%)	(1 221)	(40.7%)	(3 028)	(100.9%)	(4 231)	(141.0%)	1 092	47.0%	(377.2%)
Interest earned - outstanding debtors	33 708	23 500	-	-	32	.1%	4 850	20.6%	(4 606)	(19.6%)	276	1.2%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	14 853	6 377	-	-	(1 511)	(10.2%)	(2 972)	(46.6%)	(6 274)	(98.4%)	(10 757)	(168.7%)	2 570	18.3%	(344.2%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	547 804	698 589	226 681	41.4%	157 869	28.8%	(5 286)	(.8%)	(161 872)	(23.2%)	217 392	31.1%	1 566	98.9%	(10 436.7%)
Other own revenue	240 484	6 521	36 469	15.2%	93 852	39.0%	129 913	1 992.2%	258 264	3 960.5%	518 498	7 951.2%	(25 735)	67.5%	(1 103.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 121 951	2 443 376	598 064	28.2%	692 852	32.7%	1 643 689	67.3%	2 115 340	86.6%	5 049 945	206.7%	572 910	63.6%	269.2%
Employee related costs	489 671	516 959	94 079	19.2%	(11 256)	(2.3%)	(75 023)	(14.5%)	(422 287)	(81.7%)	(414 486)	(80.2%)	207 658	106.7%	(303.4%)
Remuneration of councillors	24 758	24 453	6 980	28.2%	2 920	11.8%	(18)	(.1%)	(10 367)	(42.4%)	(485)	(2.0%)	7 048	107.6%	(247.1%)
Debt impairment	250 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	270 940	514 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	8 960	209 960	-	-	(317)	(3.5%)	(637)	(.3%)	(1 527)	(.7%)	(2 480)	(1.2%)	762	19.0%	(300.4%)
Bulk purchases	631 596	713 797	242 119	38.3%	379 557	60.1%	1 184 405	165.9%	1 522 391	213.3%	3 328 472	466.3%	150 965	94.9%	908.4%
Other Materials	79 450	35 422	-	-	(4 070)	(5.1%)	(15 430)	(43.6%)	(32 619)	(92.1%)	(52 119)	(147.1%)	25 420	26.8%	(228.3%)
Contracted services	71 842	180 740	28 013	39.0%	51 408	71.6%	58 163	32.2%	89 011	49.2%	226 595	125.4%	(3 992)	47.6%	(2 329.6%)
Transfers and grants	127 094	130 761	33 573	26.4%	44 318	34.9%	75 978	58.1%	151 812	116.1%	305 680	233.8%	88 340	100.0%	71.8%
Other expenditure	167 639	116 384	193 301	115.3%	230 291	137.4%	416 249	357.7%	818 927	703.6%	1 658 769	1 425.3%	96 709	51.6%	746.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(533 000)	(937 277)	(252 542)		(47 615)		(1 250 833)		(1 718 910)		(3 269 900)		(104 885)		
Transfers recognised - capital	223 321	198 321	81 858	36.7%	-	-	(116 463)	(58.7%)	(148 728)	(75.0%)	(183 333)	(92.4%)	-	86.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(309 679)	(738 956)	(170 684)		(47 615)		(1 367 296)		(1 867 638)		(3 453 233)		(104 885)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(309 679)	(738 956)	(170 684)		(47 615)		(1 367 296)		(1 867 638)		(3 453 233)		(104 885)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(309 679)	(738 956)	(170 684)		(47 615)		(1 367 296)		(1 867 638)		(3 453 233)		(104 885)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(309 679)	(738 956)	(170 684)		(47 615)		(1 367 296)		(1 867 638)		(3 453 233)		(104 885)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	230 321	214 048	41 257	17.9%	51 528	22.4%	30 802	14.4%	28 693	13.4%	152 280	71.1%	37 046	44.9%	(22.5%)
National Government	223 321	190 355	41 257	18.5%	51 528	23.1%	30 802	16.2%	28 561	15.0%	152 148	79.9%	36 815	56.6%	(22.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	223 321	190 355	41 257	18.5%	51 528	23.1%	30 802	16.2%	28 561	15.0%	152 148	79.9%	36 815	56.6%	(22.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 000	23 693	-	-	-	-	-	-	131	.6%	131	.6%	230	.4%	(42.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	230 321	214 048	41 257	17.9%	51 528	22.4%	30 802	14.4%	28 693	13.4%	152 280	71.1%	37 046	44.9%	(22.5%)
Governance and Administration	-	3 463	-	-	-	-	-	-	131	3.8%	131	3.8%	230	3.1%	(42.9%)
Executive & Council	-	1 580	-	-	-	-	-	-	4	.3%	4	.3%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	127	-	127	-	-	-	(100.0%)
Corporate Services	-	1 883	-	-	-	-	-	-	-	-	-	-	230	11.5%	(100.0%)
Community and Public Safety	61 520	59 104	10 661	17.3%	20 552	33.4%	11 247	19.0%	3 038	5.1%	45 498	77.0%	12 410	54.9%	(75.5%)
Community & Social Services	45 532	42 628	7 154	15.7%	14 202	31.2%	9 794	23.0%	2 645	6.2%	33 794	79.3%	7 898	48.7%	(66.5%)
Sport And Recreation	15 988	16 477	3 508	21.9%	6 349	39.7%	1 453	8.8%	394	2.4%	11 704	71.0%	4 511	71.1%	(91.3%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 595	47 440	10 582	27.4%	8 150	21.1%	6 428	13.5%	475	1.0%	25 635	54.0%	9 025	54.0%	(94.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	38 595	47 440	10 582	27.4%	8 150	21.1%	6 428	13.5%	475	1.0%	25 635	54.0%	9 025	54.0%	(94.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	122 240	104 040	18 022	14.7%	20 835	17.0%	12 463	12.0%	29 694	28.5%	81 015	77.9%	11 209	33.3%	164.9%
Electricity	29 798	29 913	6 855	23.0%	4 779	16.0%	2 478	8.3%	(890)	(3.0%)	13 222	44.2%	456	22.6%	(295.0%)
Water	52 919	35 219	218	.4%	6 311	11.9%	2 871	8.2%	14 107	40.1%	23 507	66.7%	708	13.3%	1 893.3%
Waste Water Management	39 522	38 909	10 949	27.7%	9 745	24.7%	7 114	18.3%	16 478	42.3%	44 286	113.8%	10 045	65.0%	64.0%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 966	-	1 992	25.0%	1 992	25.0%	664	-	(4 647)	-	-	-	4 171	83.3%	(211.4%)

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 462 475	1 135 553	394 060	26.9%	285 099	19.5%	282 454	24.9%	67 858	6.0%	1 029 471	90.7%	77 496	68.9%	(12.4%)
Property rates, penalties and collection charges	103 798	302 514	1 812	1.7%	4 253	4.1%	27 109	9.0%	18 038	6.0%	51 211	16.9%	81 748	16.6%	(77.9%)
Service charges	342 969	49 550	33 105	9.7%	34 666	10.1%	41 465	83.7%	52 950	106.9%	162 186	327.3%	192 434	274.8%	(72.5%)
Other revenue	221 749	8 807	50 432	22.7%	39 984	18.0%	26 749	303.7%	(8 665)	(98.4%)	108 500	1 231.9%	(198 430)	6.8%	(95.6%)
Government - operating	547 804	558 871	226 681	41.4%	157 003	28.7%	114 170	20.4%	-	-	497 854	89.1%	1 566	98.9%	(100.0%)
Government - capital	223 321	198 321	81 858	36.7%	48 461	21.7%	68 002	34.3%	-	-	198 321	100.0%	-	86.1%	-
Interest	22 835	11 750	173	.8%	732	3.2%	4 959	42.2%	5 536	47.1%	11 399	97.0%	178	3.6%	3 007.6%
Dividends	-	5 739	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 223 000)	(936 774)	(255 813)	20.9%	(258 088)	21.1%	(178 562)	19.1%	(207 361)	22.1%	(899 824)	96.1%	(153 564)	77.2%	35.0%
Suppliers and employees	(1 087 036)	(684 941)	(216 093)	19.9%	(242 654)	22.3%	(165 459)	24.2%	(201 269)	29.4%	(825 475)	120.5%	(123 659)	75.6%	62.8%
Finance charges	(8 870)	(7 631)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(127 094)	(244 203)	(39 720)	31.3%	(15 434)	12.1%	(13 103)	5.4%	(6 092)	2.5%	(74 349)	30.4%	(29 905)	96.1%	(79.6%)
Net Cash from/(used) Operating Activities	239 476	198 778	138 248	57.7%	27 010	11.3%	103 892	52.3%	(139 503)	(70.2%)	129 647	65.2%	(76 069)	26.0%	83.4%
Cash Flow from Investing Activities															
Receipts	-	-	(97 342)	-	26 865	-	(83 363)	-	200 300	-	46 460	-	111 061	-	80.4%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(97 342)	-	26 865	-	(83 363)	-	200 300	-	46 460	-	111 061	-	80.4%
Payments	(230 321)	(192 643)	(43 806)	19.0%	(45 989)	20.0%	(30 802)	16.0%	(50 041)	26.0%	(170 638)	88.6%	(36 815)	77.6%	35.9%
Capital assets	(230 321)	(192 643)	(43 806)	19.0%	(45 989)	20.0%	(30 802)	16.0%	(50 041)	26.0%	(170 638)	88.6%	(36 815)	77.6%	35.9%
Net Cash from/(used) Investing Activities	(230 321)	(192 643)	(141 148)	61.3%	(19 124)	8.3%	(114 165)	59.3%	150 259	(78.0%)	(124 178)	64.5%	74 245	24.1%	102.4%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 500)	(4 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 500)	(4 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(4 500)	(4 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 655	1 635	(2 900)	(62.3%)	7 887	169.4%	(10 273)	(628.3%)	10 756	657.9%	5 470	334.5%	(1 823)	(2 757.0%)	(689.9%)
Cash/cash equivalents at the year begin:	1 500	6 756	6 756	450.4%	3 856	257.1%	11 743	173.8%	1 470	21.8%	6 756	100.0%	8 580	12.3%	(82.9%)
Cash/cash equivalents at the year end:	6 155	8 391	3 856	62.6%	11 743	190.8%	1 470	17.5%	12 226	145.7%	12 226	145.7%	6 756	83.6%	81.0%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	7 757	2.1%	7 050	1.9%	355 932	96.0%	370 739	25.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	9 387	3.3%	4 446	1.6%	270 469	95.1%	284 302	19.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	11 674	3.2%	11 180	3.0%	344 268	93.8%	367 122	24.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	3 118	1.8%	3 109	1.7%	171 593	96.5%	177 820	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	2 843	1.6%	2 815	1.6%	169 644	96.8%	175 302	11.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	168	.2%	147	.1%	102 760	99.7%	103 076	7.0%	-	-	-	-
Total By Income Source	-	-	34 947	2.4%	28 747	1.9%	1 414 667	95.7%	1 478 361	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	16 020	5.4%	11 191	3.8%	268 613	90.8%	295 824	20.0%	-	-	-	-
Commercial	-	-	6 906	2.3%	5 715	1.9%	291 102	95.8%	303 722	20.5%	-	-	-	-
Households	-	-	11 272	1.4%	11 115	1.4%	772 385	97.2%	794 772	53.8%	-	-	-	-
Other	-	-	749	.9%	727	.9%	82 567	98.2%	84 043	5.7%	-	-	-	-
Total By Customer Group	-	-	34 947	2.4%	28 747	1.9%	1 414 667	95.7%	1 478 361	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	51 334	1.3%	-	-	3 970 930	98.7%	4 022 264	96.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	4 896	25.6%	4 951	25.8%	4 696	24.5%	4 615	24.1%	19 159	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4 972	19.9%	4 979	19.9%	5 006	20.0%	10 020	40.1%	24 977	.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	546	11.5%	4 200	88.5%	4 746	.1%
Other	-	-	-	-	-	-	119 863	100.0%	119 863	2.9%
Total	9 868	.2%	61 264	1.5%	10 249	.2%	4 109 628	98.1%	4 191 009	100.0%

Contact Details

Municipal Manager	Mr Acting K Masekoane	058 718 3767
Financial Manager	Ms NP Khumalo	058 718 3741

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	126 391	133 331	51 956	41.1%	35 342	28.0%	109 989	82.5%	8 503	6.4%	205 790	154.3%	135 118	169.1%	(93.7%)
Property rates	12 557	14 886	9 699	77.2%	1 727	13.8%	1 101	7.4%	1 008	6.8%	13 536	90.9%	2 351	118.1%	(57.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	4 614	1 659	(9)	(.2%)	-	-	-	-	-	-	(9)	(.6%)	412	70.1%	(100.0%)
Service charges - water revenue	10 787	9 714	960	8.9%	-	-	-	-	-	-	960	9.9%	2 819	81.0%	(100.0%)
Service charges - sanitation revenue	4 762	5 141	928	19.5%	-	-	-	-	-	-	928	18.1%	3 479	150.1%	(100.0%)
Service charges - refuse revenue	7 312	7 820	810	11.1%	-	-	-	-	-	-	810	10.4%	3 362	145.8%	(100.0%)
Service charges - other	-	-	4 773	-	8 654	-	106 434	-	5 085	-	124 946	-	-	-	(100.0%)
Rental of facilities and equipment	316	3 153	163	51.4%	155	49.1%	1 176	37.3%	52	1.7%	1 546	49.0%	556	54.1%	(90.6%)
Interest earned - external investments	220	220	-	-	-	-	-	-	-	-	-	-	410	218.6%	(100.0%)
Interest earned - outstanding debtors	10 623	13 436	3 389	31.9%	3 062	28.8%	1 176	8.7%	1 142	8.5%	8 769	65.3%	3 302	117.0%	(65.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	54	57	-	-	-	-	-	-	-	-	-	-	-	1%	-
Licences and permits	27	26	-	-	-	-	1	5.2%	1	4.5%	2	9.7%	5	98.3%	(76.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	70 498	74 698	31 053	44.0%	21 678	30.7%	-	-	-	-	52 731	70.6%	116 751	218.1%	(100.0%)
Other own revenue	4 622	2 522	192	4.1%	65	1.4%	101	4.0%	1 214	48.1%	1 572	62.3%	1 672	205.9%	(27.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	126 337	133 316	27 712	21.9%	27 131	21.5%	23 249	17.4%	10 877	8.2%	88 970	66.7%	116 176	158.6%	(90.6%)
Employee related costs	64 563	63 777	16 818	26.0%	16 324	25.3%	12 310	19.3%	56	.1%	45 508	71.4%	4 953	89.8%	(98.9%)
Remuneration of councillors	6 268	6 458	1 554	24.8%	1 630	26.0%	-	-	-	-	3 184	49.3%	501	90.3%	(100.0%)
Debt impairment	4 369	3 613	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 203	2 203	-	-	-	-	-	-	-	-	-	-	-	3.0%	-
Finance charges	1 644	144	242	14.7%	190	11.5%	-	-	-	-	432	299.7%	1 338	41.0%	(100.0%)
Bulk purchases	16 283	14 373	3 897	23.9%	883	5.4%	3 870	26.9%	5 142	35.8%	13 792	96.0%	52 448	343.0%	(90.2%)
Other Materials	-	-	35	-	340	-	-	-	-	-	375	-	-	-	-
Contracted services	2 382	4 266	981	41.2%	1 526	64.1%	1 240	29.1%	263	6.2%	4 011	94.0%	50	55.5%	422.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	28 625	38 483	4 185	14.6%	6 238	21.8%	5 829	15.1%	5 417	14.1%	21 669	56.3%	56 885	257.4%	(90.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	55	15	24 244		8 210		86 740		(2 375)		116 820		18 942		
Transfers recognised - capital	-	-	23 804	-	-	-	-	-	-	-	23 804	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	55	15	48 048		8 210		86 740		(2 375)		140 623		18 942		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	55	15	48 048		8 210		86 740		(2 375)		140 623		18 942		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	55	15	48 048		8 210		86 740		(2 375)		140 623		18 942		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	55	15	48 048		8 210		86 740		(2 375)		140 623		18 942		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	68 698	76 714	7 022	10.2%	9 722	14.2%	24 084	31.4%	5 754	7.5%	46 584	60.7%	22 656	117.9%	(74.6%)
National Government	68 698	76 714	7 022	10.2%	9 722	14.2%	24 084	31.4%	5 754	7.5%	46 584	60.7%	22 656	117.8%	(74.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	68 698	76 714	7 022	10.2%	9 722	14.2%	24 084	31.4%	5 754	7.5%	46 584	60.7%	22 656	117.8%	(74.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	68 698	76 714	7 022	10.2%	9 722	14.2%	24 084	31.4%	5 754	7.5%	46 584	60.7%	22 656	117.9%	(74.6%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 616	2 549	758	21.0%	-	-	-	-	-	-	758	29.7%	4 612	83.5%	(100.0%)
Community & Social Services	2 416	893	758	31.4%	-	-	-	-	-	-	758	84.9%	-	49.8%	-
Sport And Recreation	1 200	1 656	-	-	-	-	-	-	-	-	-	-	4 612	94.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 231	13 965	850	10.3%	5 911	71.8%	7 638	54.7%	2 780	19.9%	17 179	123.0%	3 008	125.9%	(7.6%)
Planning and Development	1 034	1 034	27	2.6%	500	48.4%	-	-	11	1.1%	539	52.1%	-	7.3%	(100.0%)
Road Transport	7 197	12 931	823	11.4%	5 411	75.2%	7 638	59.1%	2 769	21.4%	16 640	128.7%	3 008	149.5%	(8.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	56 851	60 200	5 414	9.5%	3 811	6.7%	16 446	27.3%	2 974	4.9%	28 646	47.6%	15 035	124.4%	(80.2%)
Electricity	2 453	3 610	81	3.3%	2	1%	-	-	-	-	84	2.3%	1 710	93.7%	(100.0%)
Water	39 798	41 990	5 333	13.4%	3 809	9.6%	14 648	34.9%	2 279	5.4%	26 069	62.1%	13 326	126.0%	(82.9%)
Waste Water Management	14 600	14 600	-	-	-	-	1 798	12.3%	696	4.8%	2 494	17.1%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	187 167	204 634	65 414	34.9%	30 503	16.3%	4 688	2.3%	3 047	1.5%	103 651	50.7%	48 742	92.1%	(93.7%)
Property rates, penalties and collection charges	10 046	10 420	1 639	16.3%	1 586	15.8%	1 542	14.8%	849	8.1%	5 616	53.9%	3 687	86.8%	(77.0%)
Service charges	21 980	23 707	3 609	16.4%	2 078	9.5%	2 362	10.0%	1 703	7.2%	9 751	41.1%	4 404	45.9%	(61.3%)
Other revenue	6 272	9 689	4 530	72.2%	577	9.2%	665	6.9%	434	4.5%	6 205	64.0%	8 726	352.6%	(95.0%)
Government - operating	70 498	74 698	30 783	43.7%	21 678	30.7%	-	-	-	-	52 461	70.2%	31 926	122.0%	(100.0%)
Government - capital	68 698	76 714	24 780	36.1%	4 500	6.6%	-	-	-	-	29 280	38.2%	-	73.0%	-
Interest	9 674	9 406	74	.8%	84	.9%	118	1.3%	61	.7%	338	3.6%	-	.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(119 336)	(135 770)	(36 719)	30.8%	(26 225)	22.0%	(30 952)	22.8%	(13 143)	9.7%	(107 039)	78.8%	(26 084)	85.4%	(49.6%)
Suppliers and employees	(116 948)	(132 782)	(36 296)	31.0%	(26 225)	22.4%	(30 941)	23.3%	(13 143)	9.9%	(106 605)	80.3%	(25 848)	86.5%	(49.2%)
Finance charges	(2 388)	(2 988)	(423)	17.7%	-	-	(11)	.4%	-	-	(434)	14.5%	(236)	30.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	67 831	68 864	28 695	42.3%	4 278	6.3%	(26 264)	(38.1%)	(10 096)	(14.7%)	(3 388)	(4.9%)	22 659	101.6%	(144.6%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(68 698)	(76 714)	(7 022)	10.2%	(12 036)	17.5%	(7 170)	9.3%	(7 160)	9.3%	(33 387)	43.5%	(25 679)	121.8%	(72.1%)
Capital assets	(68 698)	(76 714)	(7 022)	10.2%	(12 036)	17.5%	(7 170)	9.3%	(7 160)	9.3%	(33 387)	43.5%	(25 679)	121.8%	(72.1%)
Net Cash from/(used) Investing Activities	(68 698)	(76 714)	(7 022)	10.2%	(12 036)	17.5%	(7 170)	9.3%	(7 160)	9.3%	(33 387)	43.5%	(25 679)	121.8%	(72.1%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(168)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(168)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(168)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 035)	(7 850)	21 672	(2 094.1%)	(7 758)	749.6%	(33 434)	425.9%	(17 256)	219.8%	(36 775)	468.5%	(3 020)	5 105.4%	471.3%
Cash/cash equivalents at the year begin:	471	7 882	7 882	1 673.6%	29 555	6 275.0%	21 797	276.5%	(11 637)	(147.6%)	7 882	100.0%	19 922	6 959.1%	(158.4%)
Cash/cash equivalents at the year end:	(564)	32	29 555	(5 240.8%)	21 797	(3 865.2%)	(11 637)	(36 359.9%)	(28 893)	(90 276.5%)	(28 893)	(90 276.5%)	16 902	11 020.9%	(270.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Bruce William Kannemeyer	058 913 8314
Financial Manager	Mr S A Nyapholi	058 913 8300

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	235 023	244 537	49 587	21.1%	44 752	19.0%	68 580	28.0%	20 307	8.3%	183 227	74.9%	40 682	86.1%	(50.1%)
Property rates	15 650	17 072	16 665	106.5%	3 567	22.8%	25 625	150.1%	6	-	45 864	268.7%	685	105.9%	(99.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	33 246	33 246	638	1.9%	(877)	(2.6%)	1 145	3.4%	(790)	(2.4%)	115	.3%	6 764	75.5%	(111.7%)
Service charges - water revenue	32 556	35 846	10 936	33.6%	7 543	23.2%	278	.8%	8 488	23.7%	27 244	76.0%	8 991	105.5%	(5.6%)
Service charges - sanitation revenue	18 241	18 241	4 586	25.1%	4 079	22.4%	1 726	9.5%	3 719	20.4%	14 110	77.4%	5 318	95.3%	(30.1%)
Service charges - refuse revenue	12 899	12 899	3 240	25.1%	2 662	20.6%	1 107	8.6%	2 552	19.8%	9 561	74.1%	3 552	94.2%	(28.2%)
Service charges - other	-	-	-	-	3	-	11 421	-	-	-	11 424	-	-	-	-
Rental of facilities and equipment	1 112	1 235	341	30.7%	277	24.9%	102	8.3%	225	18.2%	945	76.5%	297	107.6%	(24.1%)
Interest earned - external investments	800	215	66	8.3%	68	8.6%	(18)	(8.5%)	46	21.4%	162	75.5%	111	102.4%	(58.4%)
Interest earned - outstanding debtors	28 000	33 400	8 136	29.1%	8 563	30.6%	3 006	9.0%	5 939	17.8%	25 644	76.8%	7 634	109.4%	(22.2%)
Dividends received	34	34	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 000	1 000	-	-	0	-	0	-	-	-	0	-	(0)	2.3%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	80 794	80 721	4 719	5.8%	18 144	22.5%	24 591	30.5%	-	-	47 454	58.8%	6 842	74.0%	(100.0%)
Other own revenue	10 691	10 628	259	2.4%	723	6.8%	(402)	(3.8%)	122	1.2%	702	6.6%	488	16.7%	(74.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	229 788	239 249	44 031	19.2%	46 667	20.3%	49 839	20.8%	32 665	13.7%	173 202	72.4%	59 516	82.7%	(45.1%)
Employee related costs	85 949	91 091	21 058	24.5%	22 653	26.4%	22 690	24.9%	15 747	17.3%	82 148	90.2%	20 339	98.6%	(22.6%)
Remuneration of councillors	6 840	6 840	1 604	23.4%	1 616	23.6%	1 749	25.6%	1 128	16.5%	6 096	89.1%	1 854	106.5%	(39.1%)
Debt impairment	21 669	23 692	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 677	5 327	-	-	-	-	-	-	-	-	-	-	(69)	(1.4%)	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	40 611	41 042	11 205	27.6%	8 811	21.7%	7 630	18.6%	1 089	2.7%	28 735	70.0%	8 314	85.9%	(86.9%)
Other Materials	14 673	13 672	1 535	10.5%	644	4.4%	458	3.4%	1 025	7.5%	3 662	26.8%	737	57.6%	38.9%
Contracted services	14 292	15 328	1 134	7.9%	2 994	20.9%	5 605	36.6%	2 879	18.8%	12 613	82.3%	2 684	129.7%	7.3%
Transfers and grants	-	-	1 890	-	1 944	-	1 620	-	1 254	-	6 709	-	15 229	-	(91.8%)
Other expenditure	41 076	42 257	5 605	13.6%	8 005	19.5%	10 085	23.9%	9 544	22.6%	33 239	78.7%	10 427	95.5%	(8.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 236	5 288	5 557		(1 915)		18 742		(12 358)		10 025		(18 834)		
Transfers recognised - capital	58 621	-	1 023	1.7%	8 665	14.8%	4 408	-	-	-	14 096	-	6 228	50.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	63 857	5 288	6 580		6 750		23 149		(12 358)		24 121		(12 606)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	63 857	5 288	6 580		6 750		23 149		(12 358)		24 121		(12 606)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	63 857	5 288	6 580		6 750		23 149		(12 358)		24 121		(12 606)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	63 857	5 288	6 580		6 750		23 149		(12 358)		24 121		(12 606)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	63 848	63 814	9 267	14.5%	16 495	25.8%	7 886	12.4%	22 002	34.5%	55 650	87.2%	17 028	76.7%	29.2%
National Government	58 621	58 621	8 653	14.8%	16 098	27.5%	7 778	13.3%	19 621	33.5%	52 151	89.0%	15 638	72.5%	25.5%
Provincial Government	-	-	-	-	-	-	-	-	1 650	-	1 650	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 621	58 621	8 653	14.8%	16 098	27.5%	7 778	13.3%	21 271	36.3%	53 801	91.8%	15 638	72.5%	36.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 227	5 193	614	11.7%	397	7.6%	109	2.1%	731	14.1%	1 849	35.6%	1 391	160.2%	(47.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	63 848	63 814	9 267	14.5%	16 495	25.8%	7 886	12.4%	22 002	34.5%	55 650	87.2%	17 028	76.7%	29.2%
Governance and Administration	1 543	1 489	518	33.5%	155	10.0%	109	7.3%	663	44.5%	1 444	96.9%	5	136.9%	12 469.5%
Executive & Council	1 356	1 358	483	35.6%	145	10.7%	109	8.0%	663	48.8%	1 400	103.1%	3	134.2%	19 606.2%
Budget & Treasury Office	188	87	17	9.2%	-	-	-	-	-	-	17	19.7%	2	127.1%	(100.0%)
Corporate Services	-	44	18	-	9	-	-	-	-	-	27	60.6%	-	-	-
Community and Public Safety	14 054	14 380	86	.6%	1 495	10.6%	2 579	17.9%	3 115	21.7%	7 275	50.6%	2 358	108.1%	32.1%
Community & Social Services	13 999	14 380	86	.6%	1 495	10.7%	25	.2%	1 650	11.5%	3 256	22.6%	2 358	391.0%	(30.0%)
Sport And Recreation	55	-	-	-	-	-	2 554	-	1 465	-	4 019	-	-	32.9%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 067	4 619	10	.1%	8 078	50.3%	1 779	38.5%	7 791	168.7%	17 657	382.3%	3 931	118.5%	98.2%
Planning and Development	-	20	10	-	-	-	-	-	26	128.8%	35	176.6%	-	-	(100.0%)
Road Transport	16 067	4 599	-	-	8 078	50.3%	1 779	38.7%	7 765	168.9%	17 622	383.2%	3 931	118.5%	97.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	32 184	43 326	8 654	26.9%	6 768	21.0%	3 419	7.9%	10 432	24.1%	29 273	67.6%	10 735	58.5%	(2.8%)
Electricity	1 734	12 025	-	-	20	1.2%	-	-	1 710	14.2%	1 730	14.4%	1 739	14.8%	(1.7%)
Water	29 450	29 450	7 249	24.6%	6 523	22.2%	3 419	11.6%	8 722	29.6%	25 913	88.0%	6 625	81.1%	31.7%
Waste Water Management	1 000	1 851	1 405	140.5%	225	22.5%	-	-	-	-	1 630	88.1%	2 371	83.6%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	271 975	231 641	66 168	24.3%	54 332	20.0%	52 123	22.5%	21 390	9.2%	194 012	83.8%	20 403	67.9%	4.8%
Property rates, penalties and collection charges	13 650	8 389	2 246	16.5%	2 695	19.7%	2 618	31.2%	5 730	68.3%	13 289	158.4%	2 884	67.9%	98.7%
Service charges	84 203	64 203	18 068	21.5%	11 370	13.5%	18 831	29.3%	11 881	18.5%	60 150	93.7%	16 915	51.3%	(29.8%)
Other revenue	12 603	12 603	212	1.7%	186	1.5%	169	1.3%	1 876	14.9%	2 443	19.4%	497	41.8%	277.6%
Government - operating	80 794	80 721	33 669	41.7%	24 863	30.8%	19 550	24.2%	-	-	78 082	96.7%	-	101.8%	-
Government - capital	58 621	58 621	11 927	20.3%	15 157	25.9%	10 950	18.7%	-	-	38 034	64.9%	-	100.2%	-
Interest	22 070	7 070	46	.2%	61	.3%	6	.1%	1 902	26.9%	2 014	28.5%	107	10.4%	1 683.7%
Dividends	34	34	-	-	-	-	-	-	-	-	-	-	-	95.7%	-
Payments	(162 679)	(167 821)	(50 078)	30.8%	(25 955)	16.0%	(42 442)	25.3%	(32 508)	19.4%	(150 983)	90.0%	(22 327)	86.4%	45.6%
Suppliers and employees	(162 679)	(167 800)	(50 075)	30.8%	(25 939)	15.9%	(42 439)	25.3%	(25 899)	15.4%	(144 352)	86.0%	(22 304)	86.4%	16.1%
Finance charges	-	-	-	-	-	-	-	-	(3 284)	-	(3 284)	-	-	-	(100.0%)
Transfers and grants	-	(22)	(3)	-	(16)	-	(3)	13.9%	(3 326)	15 398.8%	(3 348)	15 498.8%	(23)	-	14 230.0%
Net Cash from/(used) Operating Activities	109 296	63 820	16 090	14.7%	28 377	26.0%	9 681	15.2%	(11 119)	(17.4%)	43 029	67.4%	(1 925)	27.1%	477.7%
Cash Flow from Investing Activities															
Receipts	-	-	(3 073)	-	5 156	-	(10 783)	-	17 011	-	8 311	-	10 934	-	55.6%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	10 940	-	(100.0%)
Decrease (increase) in non-current investments	-	-	(3 073)	-	5 156	-	(10 783)	-	17 011	-	8 311	-	(7)	-	(259 064.5%)
Payments	(63 848)	(63 814)	(19 068)	29.9%	(19 290)	30.2%	(8 228)	12.9%	(17 218)	27.0%	(63 805)	100.0%	(6 492)	55.6%	165.2%
Capital assets	(63 848)	(63 814)	(19 068)	29.9%	(19 290)	30.2%	(8 228)	12.9%	(17 218)	27.0%	(63 805)	100.0%	(6 492)	55.6%	165.2%
Net Cash from/(used) Investing Activities	(63 848)	(63 814)	(22 141)	34.7%	(14 135)	22.1%	(19 011)	29.8%	(207)	.3%	(55 494)	87.0%	4 442	44.3%	(104.7%)
Cash Flow from Financing Activities															
Receipts	-	-	(1 602)	-	2	-	1 638	-	310	-	347	-	19	-	1 544.9%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(1 602)	-	2	-	1 638	-	310	-	347	-	19	-	1 544.9%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(1 602)	-	2	-	1 638	-	310	-	347	-	19	(4.2%)	1 544.9%
Net Increase/(Decrease) in cash held	45 447	5	(7 653)	(16.8%)	14 244	31.3%	(7 692)	(145 126.0%)	(11 016)	(207 849.9%)	(12 117)	(228 630.2%)	2 536	6.4%	(534.4%)
Cash/cash equivalents at the year begin:	100	100	2 271	2 270.5%	(5 383)	(5 382.8%)	8 861	8 860.9%	1 169	1 169.2%	2 271	2 270.5%	(265)	.6%	(540.5%)
Cash/cash equivalents at the year end:	45 547	105	(5 383)	(11.8%)	8 861	19.5%	1 169	1 110.3%	(9 847)	(9 351.2%)	(9 847)	(9 351.2%)	2 271	14.4%	(533.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 945	5.4%	5 858	3.6%	5 511	3.3%	144 301	87.7%	164 615	37.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	155	.8%	157	.8%	125	.7%	18 201	97.7%	18 638	4.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	773	2.4%	697	2.2%	924	2.9%	29 994	92.6%	32 388	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 233	2.6%	2 856	2.3%	2 776	2.2%	115 074	92.8%	123 939	28.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 232	2.5%	1 950	2.2%	1 888	2.1%	82 706	93.2%	88 775	20.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	926	15.6%	62	1.0%	65	1.1%	4 883	82.3%	5 935	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	58	1.4%	42	1.0%	33	.8%	4 186	96.9%	4 320	1.0%	-	-	-	-
Total By Income Source	16 322	3.7%	11 621	2.6%	11 322	2.6%	399 345	91.0%	438 610	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 044	12.3%	1 075	12.6%	406	4.8%	5 974	70.3%	8 498	1.9%	-	-	-	-
Commercial	1 527	4.0%	711	1.9%	885	2.3%	35 029	91.8%	38 152	8.7%	-	-	-	-
Households	13 751	3.5%	9 835	2.5%	10 031	2.6%	358 312	91.4%	391 929	89.4%	-	-	-	-
Other	0	1.1%	0	1.1%	0	1.1%	30	96.6%	31	-	-	-	-	-
Total By Customer Group	16 322	3.7%	11 621	2.6%	11 322	2.6%	399 345	91.0%	438 610	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr T P Masejane	051 924 0654
Financial Manager	Mr A M Makoae	051 924 0654

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: THABO MOFUTSANYANA (DC19)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	126 302	175 815	54 391	43.1%	45 021	35.6%	32 328	18.4%	9 523	5.4%	141 263	80.3%	4 274	97.1%	122.8%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 130	990	305	27.0%	359	31.8%	321	32.4%	381	38.5%	1 366	138.0%	158	75.3%	141.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	120 482	154 249	54 077	44.9%	44 582	37.0%	31 971	20.7%	9 127	5.9%	139 757	90.6%	4 116	103.4%	121.7%
Other own revenue	4 690	20 576	8	.2%	80	1.7%	37	.2%	15	.1%	140	.7%	-	.8%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	119 939	174 524	28 410	23.7%	36 744	30.6%	29 362	16.8%	36 842	21.1%	131 358	75.3%	30 426	98.8%	21.1%
Employee related costs	63 869	63 543	15 444	24.2%	16 266	25.5%	16 081	25.3%	15 638	24.6%	63 429	99.8%	14 576	103.1%	7.3%
Remuneration of councillors	10 549	10 570	2 724	25.8%	2 636	25.0%	2 967	28.1%	2 803	26.5%	11 130	105.3%	2 662	105.6%	5.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 670	2 537	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	86	-	18	20.9%	24	27.8%	32	-	30	-	103	-	19	70.0%	59.5%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 270	2 243	541	42.6%	232	18.3%	322	14.4%	627	27.9%	1 723	76.8%	376	94.0%	66.7%
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	39 495	95 630	9 682	24.5%	17 586	44.5%	9 959	10.4%	17 746	18.6%	54 973	57.5%	12 794	98.9%	38.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 363	1 291	25 981		8 277		2 966		(27 319)		9 905		(26 152)		
Transfers recognised - capital	-	-	-	-	2 767	-	-	-	-	-	2 767	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 363	1 291	25 981		11 044		2 966		(27 319)		12 672		(26 152)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6 363	1 291	25 981		11 044		2 966		(27 319)		12 672		(26 152)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 363	1 291	25 981		11 044		2 966		(27 319)		12 672		(26 152)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 363	1 291	25 981		11 044		2 966		(27 319)		12 672		(26 152)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	800	1 130	2 119	264.9%	936	116.9%	66	5.8%	14	1.2%	3 134	277.3%	-	1.6%	(100.0%)
National Government	800	1 130	2 119	264.9%	936	116.9%	66	5.8%	14	1.2%	3 134	277.3%	-	1.6%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	800	1 130	2 119	264.9%	936	116.9%	66	5.8%	14	1.2%	3 134	277.3%	-	1.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	800	1 130	2 119	264.9%	936	116.9%	66	5.8%	14	1.2%	3 134	277.3%	-	1.6%	(100.0%)
Governance and Administration	725	1 055	2 119	292.3%	936	129.0%	66	6.2%	14	1.3%	3 134	297.0%	-	-	(100.0%)
Executive & Council	25	405	-	-	455	1 818.5%	66	16.2%	13	3.1%	533	131.6%	-	-	(100.0%)
Budget & Treasury Office	650	75	438	67.5%	28	4.3%	-	-	-	-	467	622.1%	-	-	-
Corporate Services	50	575	1 681	3 361.5%	453	905.4%	-	-	1	.2%	2 135	371.2%	-	-	(100.0%)
Community and Public Safety	75	75	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Community & Social Services	-	75	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	75	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	126 302	155 259	55 230	43.7%	50 021	39.6%	33 363	21.5%	10 847	7.0%	149 460	96.3%	4 889	100.7%	121.8%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	4 690	20	847	18.1%	1 164	24.8%	1 058	5 292.2%	1 339	6 695.8%	4 409	22 045.1%	616	57.7%	117.5%
Government - operating	120 482	154 249	54 077	44.9%	48 516	40.3%	31 984	20.7%	9 127	5.9%	143 704	93.2%	4 116	103.7%	121.7%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 130	990	305	27.0%	341	30.2%	321	32.4%	381	38.5%	1 348	136.2%	158	75.3%	141.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(115 269)	(171 986)	(33 152)	28.8%	(40 406)	35.1%	(31 558)	18.3%	(36 640)	21.3%	(141 756)	82.4%	(27 601)	103.1%	32.8%
Suppliers and employees	(115 183)	(171 888)	(33 134)	28.8%	(40 372)	35.0%	(31 526)	18.3%	(36 609)	21.3%	(141 641)	82.4%	(27 582)	103.1%	32.7%
Finance charges	(86)	(98)	(18)	20.9%	(35)	40.7%	(32)	32.5%	(31)	31.1%	(115)	117.4%	(19)	113.7%	62.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	11 033	(16 727)	22 078	200.1%	9 614	87.1%	1 805	(10.8%)	(25 793)	154.2%	7 704	(46.1%)	(22 711)	15.6%	13.6%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(800)	(1 130)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(800)	(1 130)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(800)	(1 130)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	10 233	(17 857)	22 078	215.8%	9 614	94.0%	1 805	(10.1%)	(25 793)	144.4%	7 704	(43.1%)	(22 711)	18.1%	13.6%
Cash/cash equivalents at the year begin:	-	-	770	-	22 849	-	32 463	-	34 268	-	770	-	23 484	100.0%	45.9%
Cash/cash equivalents at the year end:	10 233	(17 857)	22 849	223.3%	32 463	317.2%	34 268	(191.9%)	8 475	(47.5%)	8 475	(47.5%)	772	24.6%	997.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	.1%	-	-	-	-	3 549	99.9%	3 552	100.0%	-	-	-	-
Total By Income Source	3	.1%	-	-	-	-	3 549	99.9%	3 552	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	.1%	-	-	-	-	3 549	99.9%	3 552	100.0%	-	-	-	-
Total By Customer Group	3	.1%	-	-	-	-	3 549	99.9%	3 552	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 051	100.0%	-	-	-	-	-	-	1 051	24.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21	.8%	56	2.2%	-	-	2 495	97.0%	2 571	59.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	84	11.5%	-	-	-	-	649	88.5%	733	16.8%
Total	1 156	26.6%	56	1.3%	-	-	3 143	72.2%	4 355	100.0%

Contact Details

Municipal Manager	Ms Takatso P M Lebenya	058 718 1000
Financial Manager	Ms NL Gqoli	058 718 1000

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	807 166	847 284	221 785	27.5%	186 063	23.1%	176 694	20.9%	130 817	15.4%	715 359	84.4%	58 190	78.8%	124.8%
Property rates	70 608	64 340	20 665	29.3%	14 478	20.5%	14 462	22.5%	14 491	22.5%	64 096	99.6%	4 413	75.1%	228.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	306 319	312 720	69 701	22.8%	64 635	21.1%	62 918	20.1%	62 543	20.0%	259 797	83.1%	30 713	77.5%	103.6%
Service charges - water revenue	119 113	119 113	26 662	22.4%	17 457	14.7%	24 759	20.8%	19 687	16.5%	88 565	74.4%	6 576	62.6%	199.4%
Service charges - sanitation revenue	41 922	41 922	10 175	24.3%	10 102	24.1%	10 090	24.1%	10 138	24.2%	40 504	96.6%	3 255	60.6%	211.4%
Service charges - refuse revenue	33 925	31 097	7 163	21.1%	7 167	21.1%	7 136	22.9%	7 158	23.0%	28 624	92.0%	2 435	74.4%	194.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	9 003	8 989	1 746	19.4%	2 855	31.7%	704	7.8%	1 686	18.8%	6 990	77.8%	356	43.8%	373.3%
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	19 764	21 677	5 874	29.7%	6 213	31.4%	6 571	30.3%	6 440	29.7%	25 098	115.8%	1 939	98.9%	232.2%
Dividends received	1 420	1 420	78	5.5%	56	4.0%	379	26.7%	389	27.4%	901	63.5%	41	95.4%	842.2%
Fines	5 976	5 976	362	6.1%	244	4.1%	610	10.2%	1 102	18.4%	2 318	38.8%	531	42.6%	107.5%
Licences and permits	0	0	0	14.7%	-	-	-	-	-	-	0	14.7%	-	100.0%	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	188 893	229 303	77 143	40.8%	61 715	32.7%	46 286	20.2%	-	-	185 144	80.7%	7 722	100.3%	(100.0%)
Other own revenue	10 222	10 727	2 215	21.7%	1 141	11.2%	2 793	26.0%	7 130	66.5%	13 279	123.8%	378	58.2%	1 785.4%
Gains on disposal of PPE	-	-	-	-	-	-	(12)	-	54	-	42	-	(171)	-	(131.4%)
Operating Expenditure	790 573	787 299	86 828	11.0%	180 410	22.8%	149 087	18.9%	169 774	21.6%	586 099	74.4%	315 140	88.3%	(46.1%)
Employee related costs	267 549	258 886	43 655	16.3%	112 212	41.9%	41 549	16.0%	65 647	25.4%	263 063	101.6%	57 380	79.6%	14.4%
Remuneration of councillors	18 192	18 378	3 217	17.7%	6 244	34.3%	5 404	29.4%	4 768	25.9%	19 632	106.8%	4 811	92.6%	(.9%)
Debt impairment	10 133	10 133	-	-	-	-	73	.7%	616	6.1%	689	6.8%	-	.4%	(100.0%)
Depreciation and asset impairment	32 881	32 908	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 140	3 140	-	-	7	.2%	3	.1%	3 735	118.9%	3 744	119.2%	17 407	617.4%	(78.5%)
Bulk purchases	251 237	251 260	21 764	8.7%	39 377	15.7%	67 780	27.0%	62 833	25.0%	191 755	76.3%	191 843	127.7%	(67.2%)
Other Materials	10 706	10 648	747	7.0%	1 976	18.5%	2 478	23.3%	2 358	22.1%	7 559	71.0%	2 480	39.3%	(4.9%)
Contracted services	105 811	112 685	8 654	8.2%	10 330	9.8%	20 048	17.8%	16 271	14.4%	55 303	49.1%	24 038	50.5%	(32.3%)
Transfers and grants	-	1 000	-	-	-	-	-	-	-	-	-	-	1 000	-	(100.0%)
Other expenditure	90 924	88 260	8 791	9.7%	10 266	11.3%	11 751	13.3%	13 546	15.3%	44 354	50.3%	16 181	59.0%	(16.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 593	59 985	134 957		5 654		27 607		(38 957)		129 260		(256 950)		
Transfers recognised - capital	49 410	9 994	(1)	-	(2)	-	1	-	1 503	15.0%	1 502	15.0%	116 669	283.2%	(98.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	66 003	69 979	134 956		5 652		27 608		(37 454)		130 762		(140 281)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	66 003	69 979	134 956		5 652		27 608		(37 454)		130 762		(140 281)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	66 003	69 979	134 956		5 652		27 608		(37 454)		130 762		(140 281)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	66 003	69 979	134 956		5 652		27 608		(37 454)		130 762		(140 281)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	66 283	67 018	9 889	14.9%	18 428	27.8%	8 566	12.8%	30 286	45.2%	67 169	100.2%	20 354	79.8%	48.8%
National Government	51 817	50 047	9 663	18.6%	18 224	35.2%	7 408	14.8%	24 077	48.1%	59 372	118.6%	17 158	92.0%	40.3%
Provincial Government	-	3 880	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	51 817	53 927	9 663	18.6%	18 224	35.2%	7 408	13.7%	24 077	44.6%	59 372	110.1%	17 158	92.0%	40.3%
Borrowing	-	-	-	-	-	-	-	-	3 173	-	3 173	-	-	-	(100.0%)
Internally generated funds	14 466	13 091	226	1.6%	204	1.4%	1 158	8.8%	1 630	12.5%	3 218	24.6%	3 196	27.8%	(49.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	1 406	-	1 406	-	-	-	(100.0%)
Capital Expenditure Standard Classification	66 283	67 018	9 889	14.9%	18 428	27.8%	8 566	12.8%	30 286	45.2%	67 169	100.2%	20 354	79.8%	48.8%
Governance and Administration	2 658	13 091	21	.8%	50	1.9%	166	1.3%	3 389	25.9%	3 627	27.7%	1 026	38.4%	230.4%
Executive & Council	-	13 091	-	-	-	-	-	-	1	-	1	-	76	39.2%	(99.0%)
Budget & Treasury Office	2 658	-	2	.1%	25	.9%	-	-	17	-	43	-	95	6.5%	(82.4%)
Corporate Services	-	-	20	-	25	-	166	-	3 371	-	3 583	-	855	-	294.1%
Community and Public Safety	7 093	2 700	31	.4%	54	.8%	913	33.8%	1 831	67.8%	2 829	104.8%	1 022	21.4%	79.2%
Community & Social Services	-	750	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 800	1 950	-	-	32	1.1%	866	44.4%	1 712	87.8%	2 610	133.9%	896	97.1%	91.2%
Public Safety	4 293	-	31	.7%	22	.5%	47	-	119	-	219	-	117	4.2%	2.1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	10	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 728	16 995	4 459	23.8%	6 482	34.6%	4 183	24.6%	5 807	34.2%	20 931	123.2%	(328)	74.3%	(1 871.2%)
Planning and Development	100	-	-	-	-	-	-	-	-	-	-	-	9	3.5%	(100.0%)
Road Transport	18 628	16 995	4 459	23.9%	6 482	34.8%	4 183	24.6%	5 807	34.2%	20 931	123.2%	(337)	79.2%	(1 824.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	37 805	34 232	5 378	14.2%	11 843	31.3%	3 303	9.6%	19 259	56.3%	39 782	116.2%	18 634	89.1%	3.4%
Electricity	2 909	3 293	1 115	38.3%	261	9.0%	235	7.1%	1 752	53.2%	3 364	102.2%	1 669	85.3%	5.0%
Water	14 678	3 880	2 189	14.9%	6 327	43.1%	1 568	40.4%	15 894	409.6%	25 978	669.5%	2 700	77.3%	488.7%
Waste Water Management	9 785	20 095	2 073	21.2%	5 255	53.7%	1 491	7.4%	220	1.1%	9 040	45.0%	6 482	99.7%	(96.6%)
Waste Management	10 433	6 963	-	-	-	-	9	.1%	1 392	20.0%	1 400	20.1%	7 782	95.5%	(82.1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	790 580	305	217 483	27.5%	204 116	25.8%	206 609	67 691.7%	80 544	26 388.7%	708 752	232 210.1%	125 199	94.0%	(35.7%)
Property rates, penalties and collection charges	63 547	58	10 378	16.3%	12 818	20.2%	15 211	26 270.7%	7 908	13 657.5%	46 314	79 989.6%	10 637	65.6%	(25.7%)
Service charges	441 162	38	83 943	19.0%	87 753	19.9%	82 930	216 980.5%	51 076	133 636.8%	305 701	799 846.7%	89 365	81.1%	(42.8%)
Other revenue	38 220	10	18 533	48.5%	30 677	80.3%	23 670	239 671.9%	20 784	210 453.8%	93 664	948 399.8%	24 916	379.3%	(16.6%)
Government - operating	188 359	189	79 608	42.3%	61 753	32.8%	47 036	24 841.0%	-	-	188 397	99 497.5%	-	103.0%	-
Government - capital	49 410	-	24 326	49.2%	10 543	21.3%	36 869	-	-	-	71 738	-	-	114.6%	-
Interest	9 882	10	696	7.0%	574	5.8%	893	9 042.7%	776	7 853.6%	2 938	29 750.1%	281	7.9%	176.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(726 881)	-	(195 832)	26.9%	(170 693)	23.5%	(191 960)	-	(77 154)	-	(635 639)	-	(112 929)	96.6%	(31.7%)
Suppliers and employees	(724 212)	-	(195 832)	27.0%	(170 693)	23.6%	(191 960)	-	(77 154)	-	(635 639)	-	(112 929)	97.0%	(31.7%)
Finance charges	(2 669)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	63 699	305	21 651	34.0%	33 423	52.5%	14 649	4 799.3%	3 390	1 110.5%	73 112	23 954.0%	12 269	68.4%	(72.4%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(49 410)	49	(11 341)	23.0%	(9 126)	18.5%	(8 566)	(17 338.5%)	(6 138)	(12 424.7%)	(35 172)	(71 191.8%)	(23 138)	61.7%	(73.5%)
Capital assets	(49 410)	49	(11 341)	23.0%	(9 126)	18.5%	(8 566)	(17 338.5%)	(6 138)	(12 424.7%)	(35 172)	(71 191.8%)	(23 138)	61.7%	(73.5%)
Net Cash from/(used) Investing Activities	(49 410)	49	(11 341)	23.0%	(9 126)	18.5%	(8 566)	(17 338.5%)	(6 138)	(12 424.7%)	(35 172)	(71 191.8%)	(23 138)	61.7%	(73.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 200)	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(3 200)	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(3 200)	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	11 089	358	10 310	93.0%	24 297	219.1%	6 083	1 699.9%	(2 749)	(768.2%)	37 941	10 603.4%	(10 868)	(.5%)	(74.7%)
Cash/cash equivalents at the year begin:	579	-	4 754	821.1%	15 064	2 601.7%	39 361	-	45 443	-	4 754	-	15 622	41.2%	190.9%
Cash/cash equivalents at the year end:	11 668	358	15 064	129.1%	39 361	337.3%	45 443	12 700.2%	42 695	11 932.0%	42 695	11 932.0%	4 754	821.1%	798.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 195	3.1%	8 270	2.3%	6 980	1.9%	338 863	92.8%	365 307	53.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 391	26.3%	2 561	5.9%	1 359	3.1%	27 992	64.6%	43 303	6.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 440	6.6%	1 538	3.0%	1 218	2.3%	45 881	88.1%	52 077	7.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 833	3.8%	2 630	2.6%	2 422	2.4%	92 519	91.2%	101 405	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 664	3.7%	1 813	2.5%	1 665	2.3%	65 329	91.4%	71 471	10.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 867	6.0%	3 393	7.1%	1 048	2.2%	40 190	84.6%	47 498	7.0%	-	-	-	-
Total By Income Source	35 390	5.2%	20 204	3.0%	14 692	2.2%	610 775	89.7%	681 062	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 002	14.6%	3 474	10.1%	2 179	6.3%	23 713	69.0%	34 370	5.0%	-	-	-	-
Commercial	11 880	36.9%	1 212	3.8%	762	2.4%	18 366	57.0%	32 220	4.7%	-	-	-	-
Households	12 931	3.8%	9 111	2.7%	7 939	2.4%	306 502	91.1%	336 483	49.4%	-	-	-	-
Other	5 576	2.0%	6 407	2.3%	3 812	1.4%	262 193	94.3%	277 988	40.8%	-	-	-	-
Total By Customer Group	35 390	5.2%	20 204	3.0%	14 692	2.2%	610 775	89.7%	681 062	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	33 663	10.1%	20 969	6.3%	19 636	5.9%	258 839	77.7%	333 107	90.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	870	20.2%	870	20.2%	875	20.3%	1 688	39.2%	4 303	1.2%
Trade Creditors	7 011	69.2%	2 936	29.0%	14	.1%	171	1.7%	10 132	2.7%
Auditor-General	376	7.1%	41	.8%	82	1.6%	4 767	90.5%	5 266	1.4%
Other	435	2.6%	265	1.6%	607	3.6%	15 618	92.3%	16 925	4.6%
Total	42 356	11.5%	25 081	6.8%	21 214	5.7%	281 083	76.0%	369 733	100.0%

Contact Details

Municipal Manager	Mr Mncedisi Simon Mqwathi	056 216 9378
Financial Manager	Mr TR Marumo	056 216 9140

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	703 073	703 073	261 147	37.1%	91 793	13.1%	176 789	25.1%	141 684	20.2%	671 413	95.5%	65 619	87.8%	115.9%
Property rates	87 335	87 335	20 029	22.9%	19 130	21.9%	19 631	22.5%	19 645	22.5%	78 435	89.8%	18 849	92.2%	4.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	204 732	205 936	52 780	25.8%	26 253	12.8%	62 753	30.5%	64 633	31.4%	206 420	100.2%	25 927	78.0%	149.3%
Service charges - water revenue	69 424	69 677	61 923	89.2%	(24 925)	(35.9%)	17 013	24.4%	19 305	27.7%	73 316	105.2%	15 881	95.0%	21.6%
Service charges - sanitation revenue	45 205	45 457	10 327	22.8%	8 748	19.4%	8 699	19.1%	8 579	18.9%	36 353	80.0%	7 991	90.4%	7.4%
Service charges - refuse revenue	39 064	39 064	9 460	24.2%	7 806	20.0%	7 759	19.9%	7 448	19.1%	32 473	83.1%	7 074	88.4%	5.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 440	3 448	90	2.6%	1 052	30.6%	80	2.3%	83	2.4%	1 305	37.9%	21	7.3%	292.9%
Interest earned - external investments	1 473	1 473	45	3.1%	34	2.3%	22	1.5%	1 485	100.8%	1 586	107.7%	-	-	(100.0%)
Interest earned - outstanding debtors	51 138	51 138	11 739	23.0%	12 374	24.2%	14 073	27.5%	14 704	28.8%	52 889	103.4%	12 322	51.4%	19.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 052	1 052	139	13.2%	118	11.2%	100	9.5%	249	23.6%	605	57.5%	151	68.2%	65.3%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	194 555	194 555	94 303	48.5%	40 949	21.0%	46 085	23.7%	5 000	2.6%	186 337	95.8%	(22 946)	106.5%	(121.8%)
Other own revenue	5 655	3 937	312	5.5%	255	4.5%	573	14.5%	554	14.1%	1 694	43.0%	350	32.9%	58.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	835 706	835 706	139 937	16.7%	144 295	17.3%	110 054	13.2%	122 249	14.6%	516 534	61.8%	70 923	58.2%	72.4%
Employee related costs	218 950	217 217	53 539	24.5%	54 309	24.8%	56 478	26.0%	52 200	24.0%	216 527	99.7%	49 377	114.4%	5.7%
Remuneration of councillors	15 239	15 392	3 553	23.3%	3 566	23.4%	4 011	26.1%	3 744	24.3%	14 874	96.6%	1 200	87.9%	212.1%
Debt impairment	71 737	71 737	-	-	-	-	-	-	218	.3%	218	.3%	-	-	(100.0%)
Depreciation and asset impairment	68 959	68 959	-	-	-	-	-	-	-	-	-	-	(2 405)	(2.7%)	(100.0%)
Finance charges	210	100	-	-	-	-	-	-	10	10.4%	10	10.4%	(682)	41.7%	(101.5%)
Bulk purchases	247 597	236 597	44 378	17.9%	45 066	18.2%	12 947	5.5%	31 102	13.1%	133 493	56.4%	14 406	49.2%	115.9%
Other Materials	27 848	71 624	18 480	66.4%	18 000	64.6%	12 627	17.6%	16 449	23.0%	65 556	91.5%	-	-	(100.0%)
Contracted services	31 628	32 372	7 121	22.5%	5 907	18.7%	3 730	11.5%	5 885	18.2%	22 642	69.9%	10 363	171.5%	(43.2%)
Transfers and grants	-	18 252	-	-	6 570	-	10 490	57.5%	990	5.4%	18 050	98.9%	-	-	(100.0%)
Other expenditure	153 538	103 456	12 867	8.4%	10 877	7.1%	9 770	9.4%	11 650	11.3%	45 164	43.7%	7 679	34.9%	51.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	(9 014)	-	(100.0%)
Surplus/(Deficit)	(132 633)	(132 633)	121 210		(52 501)		66 735		19 434		154 878		(5 304)		
Transfers recognised - capital	102 164	102 164	22 000	21.5%	46 010	45.0%	29 154	28.5%	-	-	97 164	95.1%	27 946	82.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(30 469)	(30 469)	143 210		(6 491)		95 889		19 434		252 042		22 642		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(30 469)	(30 469)	143 210		(6 491)		95 889		19 434		252 042		22 642		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(30 469)	(30 469)	143 210		(6 491)		95 889		19 434		252 042		22 642		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(30 469)	(30 469)	143 210		(6 491)		95 889		19 434		252 042		22 642		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	102 164	132 164	24 742	24.2%	11 855	11.6%	2 868	2.2%	18 192	13.8%	57 657	43.6%	24 649	63.1%	(26.2%)
National Government	102 164	102 164	24 742	24.2%	11 855	11.6%	2 868	2.8%	13 083	12.8%	52 548	51.4%	24 649	83.4%	(46.9%)
Provincial Government	-	-	-	-	-	-	-	-	5 109	-	5 109	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	102 164	102 164	24 742	24.2%	11 855	11.6%	2 868	2.8%	18 192	17.8%	57 657	56.4%	24 649	72.1%	(26.2%)
Borrowing	-	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	102 164	132 164	24 742	24.2%	11 855	11.6%	2 868	2.2%	18 192	13.8%	57 657	43.6%	24 649	63.1%	(26.2%)
Governance and Administration	-	30 000	44	-	-	-	-	-	-	-	44	.1%	104	5.9%	(100.0%)
Executive & Council	-	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	44	-	-	-	-	-	-	-	44	-	104	-	(100.0%)
Community and Public Safety	370	370	13 229	3 576.0%	8 067	2 180.7%	265	71.6%	100	26.9%	21 661	5 855.2%	875	39.4%	(88.6%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	1.7%	-
Sport And Recreation	370	370	13 229	3 576.0%	8 067	2 180.7%	265	71.6%	100	26.9%	21 661	5 855.2%	875	101.5%	(88.6%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 591	24 649	575	2.5%	61	.3%	43	.2%	119	.5%	798	3.2%	898	80.5%	(86.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	22 591	24 649	575	2.5%	61	.3%	43	.2%	119	.5%	798	3.2%	898	80.5%	(86.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	77 145	77 145	10 894	14.1%	3 727	4.8%	2 560	3.3%	17 973	23.3%	35 154	45.6%	22 773	73.7%	(21.1%)
Electricity	3 000	3 000	-	-	688	22.9%	1 294	43.1%	613	20.4%	2 596	86.5%	2 378	118.8%	(74.2%)
Water	72 745	72 745	10 437	14.3%	2 759	3.8%	1 265	1.7%	17 360	23.9%	31 821	43.7%	10 914	81.8%	59.1%
Waste Water Management	1 400	1 400	458	32.7%	280	20.0%	-	-	-	-	737	52.7%	6 639	58.8%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	2 842	83.5%	(100.0%)
Other	2 058	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	617 228	617 228	179 478	29.1%	153 418	24.9%	173 044	28.0%	102 994	16.7%	608 934	98.7%	78 619	95.3%	31.0%
Property rates, penalties and collection charges	58 743	58 743	10 913	18.6%	10 015	17.0%	11 449	19.5%	10 647	18.1%	43 025	73.2%	10 609	77.6%	.4%
Service charges	223 183	223 183	43 215	19.4%	43 498	19.5%	44 329	19.9%	43 426	19.5%	174 468	78.2%	47 311	85.6%	(8.2%)
Other revenue	32 440	32 440	7 578	23.4%	11 709	36.1%	40 799	125.8%	42 771	131.8%	102 857	317.1%	14 136	140.0%	202.6%
Government - operating	194 555	194 555	77 857	40.0%	50 395	25.9%	53 085	27.3%	5 000	2.6%	186 337	95.8%	-	101.6%	(100.0%)
Government - capital	102 164	102 164	38 446	37.6%	36 564	35.8%	22 154	21.7%	-	-	97 164	95.1%	5 000	101.8%	(100.0%)
Interest	6 142	6 142	1 469	23.9%	1 237	20.1%	1 228	20.0%	1 150	18.7%	5 084	82.8%	1 563	88.6%	(26.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(583 443)	(582 921)	(138 302)	23.7%	(134 013)	23.0%	(128 794)	22.1%	(105 437)	18.1%	(506 546)	86.9%	(87 132)	98.2%	21.0%
Suppliers and employees	(582 811)	(582 811)	(138 302)	23.7%	(134 000)	23.0%	(128 792)	22.1%	(105 429)	18.1%	(506 523)	86.9%	(87 104)	98.2%	21.0%
Finance charges	(631)	(110)	(1)	.1%	(13)	2.0%	(2)	1.6%	(8)	7.1%	(23)	21.0%	(28)	59.4%	(71.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	33 785	34 306	41 176	121.9%	19 405	57.4%	44 250	129.0%	(2 443)	(7.1%)	102 388	298.5%	(8 512)	84.3%	(71.3%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(102 164)	(132 164)	(32 614)	31.9%	(13 525)	13.2%	(3 209)	2.4%	(19 767)	15.0%	(69 115)	52.3%	(34 131)	95.4%	(42.1%)
Capital assets	(102 164)	(132 164)	(32 614)	31.9%	(13 525)	13.2%	(3 209)	2.4%	(19 767)	15.0%	(69 115)	52.3%	(34 131)	95.4%	(42.1%)
Net Cash from/(used) Investing Activities	(102 164)	(132 164)	(32 614)	31.9%	(13 525)	13.2%	(3 209)	2.4%	(19 767)	15.0%	(69 115)	52.3%	(34 131)	95.4%	(42.1%)
Cash Flow from Financing Activities															
Receipts	-	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	91.8%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	91.8%	-
Net Cash from/(used) Financing Activities	-	30 000	-	-	-	-	-	-	-	-	-	-	-	91.8%	-
Net Increase/(Decrease) in cash held	(68 379)	(67 858)	8 562	(12.5%)	5 880	(8.6%)	41 042	(60.5%)	(22 211)	32.7%	33 273	(49.0%)	(42 643)	6.6%	(47.9%)
Cash/cash equivalents at the year begin:	1 565	4 182	4 182	267.2%	12 744	814.1%	18 624	445.3%	59 666	1 426.7%	4 182	100.0%	47 408	15.1%	25.9%
Cash/cash equivalents at the year end:	(66 813)	(63 676)	12 744	(19.1%)	18 624	(27.9%)	59 666	(93.7%)	37 455	(58.8%)	37 455	(58.8%)	4 765	11.9%	686.0%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	28 801	2.5%	17 865	1.6%	9	-	1 098 479	95.9%	1 145 155	93.8%
Bulk Water	2 605	39.2%	2 799	42.1%	1 247	18.7%	-	-	6 650	.5%
PAYE deductions	2 843	23.3%	6 032	49.4%	3 333	27.3%	-	-	12 208	1.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 448	35.9%	7 338	15.1%	2 581	5.3%	21 243	43.7%	48 611	4.0%
Auditor-General	151	3.4%	446	10.2%	32	.7%	3 763	85.7%	4 392	.4%
Other	3 099	76.3%	-	-	-	-	962	23.7%	4 061	.3%
Total	54 946	4.5%	34 480	2.8%	7 203	.6%	1 124 447	92.1%	1 221 076	100.0%

Contact Details

Municipal Manager	Mr Brian Kannemeyer	056 816 2700
Financial Manager	Mr Hopolang Lebusa	056 816 2700

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	1 105 406	1 120 955	290 350	26.3%	284 919	25.8%	271 429	24.2%	206 038	18.4%	1 052 735	93.9%	188 862	92.5%	9.1%
Property rates	140 001	140 867	44 468	31.8%	32 244	23.0%	33 195	23.6%	33 741	24.0%	143 648	102.0%	30 806	93.9%	9.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	290 603	291 672	70 392	24.2%	71 426	24.6%	57 927	19.9%	60 866	20.9%	260 611	89.4%	54 356	88.9%	12.0%
Service charges - water revenue	382 236	393 436	78 458	20.5%	99 951	26.1%	105 824	26.9%	80 787	20.5%	365 020	92.8%	67 365	95.4%	19.9%
Service charges - sanitation revenue	26 802	25 997	6 901	25.7%	6 925	25.8%	6 974	26.8%	6 718	25.8%	27 518	105.9%	6 766	112.2%	(.7%)
Service charges - refuse revenue	27 985	30 075	7 809	27.9%	8 163	29.2%	7 999	26.6%	8 052	26.8%	32 024	106.5%	8 134	96.4%	(1.0%)
Service charges - other	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	6 086	6 086	1 461	24.0%	1 461	24.0%	1 443	23.7%	1 482	24.3%	5 846	96.1%	1 488	91.5%	(.4%)
Interest earned - external investments	1 300	1 500	457	35.1%	351	27.0%	448	29.9%	2 455	163.7%	3 711	247.4%	810	149.9%	203.3%
Interest earned - outstanding debtors	31 509	36 989	8 863	28.1%	9 575	30.4%	10 176	27.5%	8 713	23.6%	37 327	100.9%	12 092	98.0%	(27.9%)
Dividends received	-	-	-	-	-	-	-	-	115	-	115	-	107	-	7.6%
Fines	16 920	12 920	143	.8%	235	1.4%	357	2.8%	396	3.1%	1 131	8.8%	384	11.3%	3.2%
Licences and permits	211	211	19	9.2%	18	8.6%	39	18.4%	29	13.8%	106	50.0%	12	11.5%	151.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	168 255	168 255	70 060	41.6%	51 424	30.6%	45 634	27.1%	0	-	167 118	99.3%	4 033	98.2%	(100.0%)
Other own revenue	13 497	12 946	1 319	9.8%	3 145	23.3%	1 414	10.9%	2 683	20.7%	8 560	66.1%	2 512	63.4%	6.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 092 830	1 113 451	242 290	22.2%	265 682	24.3%	241 786	21.7%	214 856	19.3%	964 615	86.6%	271 793	87.5%	(20.9%)
Employee related costs	307 178	321 676	68 787	22.4%	71 061	23.1%	73 823	22.9%	68 203	21.2%	281 873	87.6%	67 457	90.3%	1.1%
Remuneration of councillors	18 105	18 540	4 341	24.0%	4 058	22.4%	4 437	23.9%	4 715	25.4%	17 551	94.7%	4 265	94.4%	10.5%
Debt impairment	117 921	126 117	28 980	24.6%	28 980	24.6%	30 147	23.9%	36 310	28.8%	124 417	98.7%	30 013	100.0%	21.0%
Depreciation and asset impairment	67 920	66 105	-	-	27 534	40.5%	14 199	21.5%	13 982	21.2%	55 715	84.3%	55 277	96.7%	(74.7%)
Finance charges	2 715	3 015	502	18.5%	536	19.8%	55	1.8%	1 147	38.1%	2 241	74.3%	697	35.9%	64.7%
Bulk purchases	386 319	391 067	107 829	27.9%	105 888	27.4%	89 946	23.0%	52 398	13.4%	356 061	91.0%	77 510	93.0%	(32.4%)
Other Materials	29 104	24 592	1 902	6.5%	4 650	16.0%	3 016	12.3%	5 036	20.5%	14 604	59.4%	4 766	51.3%	5.7%
Contracted services	102 926	101 168	24 137	23.5%	10 054	9.8%	20 080	19.8%	20 493	20.3%	74 763	73.9%	23 362	66.6%	(12.3%)
Transfers and grants	1 041	441	-	-	20	1.9%	9	2.0%	126	28.7%	155	35.2%	3	.7%	4 109.0%
Other expenditure	59 600	60 732	5 812	9.8%	12 902	21.6%	6 073	10.0%	12 446	20.5%	37 233	61.3%	8 444	60.4%	47.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 576	7 504	48 060		19 236		29 643		(8 819)		88 121		(82 931)		
Transfers recognised - capital	68 247	121 003	-	-	-	-	4 175	3.5%	56 717	46.9%	60 892	50.3%	(30 011)	-	(289.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	40 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	120 823	128 507	48 060		19 236		33 818		47 898		149 012		(112 942)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	120 823	128 507	48 060		19 236		33 818		47 898		149 012		(112 942)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	120 823	128 507	48 060		19 236		33 818		47 898		149 012		(112 942)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	120 823	128 507	48 060		19 236		33 818		47 898		149 012		(112 942)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	777 868	152 388	18 708	2.4%	21 711	2.8%	18 725	12.3%	27 115	17.8%	86 259	56.6%	45 518	50.3%	(40.4%)
National Government	108 247	109 247	18 708	17.3%	21 564	19.9%	14 140	12.9%	22 407	20.5%	76 820	70.3%	39 427	136.8%	(43.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	110 747	109 247	18 708	16.9%	21 564	19.5%	14 140	12.9%	22 407	20.5%	76 820	70.3%	39 427	53.9%	(43.2%)
Borrowing	-	6 000	-	-	-	-	-	-	-	-	-	-	596	8.4%	(100.0%)
Internally generated funds	667 121	21 885	-	-	147	-	259	1.2%	3 626	16.6%	4 032	18.4%	2 367	14.2%	53.2%
Public contributions and donations	-	15 256	-	-	-	-	4 326	28.4%	1 082	7.1%	5 408	35.4%	3 128	-	(65.4%)
Capital Expenditure Standard Classification	777 868	152 388	18 708	2.4%	21 711	2.8%	18 725	12.3%	27 115	17.8%	86 259	56.6%	45 518	50.3%	(40.4%)
Governance and Administration	644 277	6 127	-	-	21	-	186	3.0%	354	5.8%	562	9.2%	1 265	27.3%	(72.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	596	100.0%	(100.0%)
Budget & Treasury Office	644 277	-	-	-	-	-	-	-	25	-	25	-	-	-	(100.0%)
Corporate Services	-	6 127	-	-	21	-	186	3.0%	329	5.4%	537	8.8%	669	-	(50.8%)
Community and Public Safety	8 380	14 054	-	-	126	1.5%	23	.2%	334	2.4%	483	3.4%	5 418	26.0%	(93.8%)
Community & Social Services	3 389	1 841	-	-	-	-	4	.2%	3	.2%	7	.4%	63	40.2%	(95.6%)
Sport And Recreation	4 229	3 841	-	-	126	3.0%	19	.5%	331	8.6%	476	12.4%	3 301	27.3%	(90.0%)
Public Safety	762	8 372	-	-	-	-	-	-	-	-	-	-	2 054	20.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 735	28 022	12 937	62.4%	6 484	31.3%	357	1.3%	3 506	12.5%	23 284	83.1%	15 776	111.9%	(77.8%)
Planning and Development	2 760	2 760	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 975	25 262	12 937	72.0%	6 484	36.1%	357	1.4%	3 506	13.9%	23 284	92.2%	15 776	116.7%	(77.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	104 477	104 185	5 771	5.5%	15 080	14.4%	18 158	17.4%	22 921	22.0%	61 931	59.4%	23 059	54.3%	(.6%)
Electricity	17 270	22 090	-	-	1 484	8.6%	-	-	2 641	12.0%	4 125	18.7%	8 466	53.0%	(68.8%)
Water	16 500	16 500	426	2.6%	160	1.0%	2 198	13.3%	5 392	32.7%	8 177	49.6%	500	16.1%	978.3%
Waste Water Management	64 492	60 555	5 345	8.3%	13 436	20.8%	11 635	19.2%	14 888	24.6%	45 304	74.8%	14 094	56.2%	5.6%
Waste Management	6 215	5 041	-	-	-	-	4 326	85.8%	-	-	4 326	85.8%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 025 783	1 085 224	285 165	27.8%	292 527	28.5%	275 775	25.4%	183 089	16.9%	1 036 555	95.5%	194 747	89.6%	(6.0%)
Property rates, penalties and collection charges	116 201	116 920	26 978	23.2%	29 990	25.8%	31 895	27.3%	30 346	26.0%	119 208	102.0%	30 189	93.0%	.5%
Service charges	626 800	638 269	126 092	20.1%	140 496	22.4%	142 488	22.3%	130 318	20.4%	539 394	84.5%	134 731	91.7%	(3.3%)
Other revenue	19 487	21 333	28 195	144.7%	43 169	221.5%	34 507	161.8%	19 111	89.6%	124 982	585.9%	11 191	249.3%	70.8%
Government - operating	168 541	168 255	70 060	41.6%	51 424	30.5%	45 634	27.1%	-	-	167 118	99.3%	1 980	96.3%	(100.0%)
Government - capital	68 247	108 247	32 517	47.6%	26 331	38.6%	19 989	18.5%	-	-	78 838	72.8%	14 736	64.2%	(100.0%)
Interest	26 507	32 201	1 324	5.0%	1 117	4.2%	1 261	3.9%	3 313	10.3%	7 015	21.8%	1 814	18.2%	82.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	107	-	(100.0%)
Payments	(924 337)	(939 907)	(305 978)	33.1%	(209 285)	22.6%	(269 356)	28.7%	(181 332)	19.3%	(965 951)	102.8%	(165 326)	97.0%	9.7%
Suppliers and employees	(921 622)	(936 451)	(305 475)	33.1%	(208 749)	22.7%	(269 300)	28.8%	(180 185)	19.2%	(963 709)	102.9%	(164 626)	97.2%	9.5%
Finance charges	(2 715)	(3 015)	(502)	18.5%	(536)	19.8%	(55)	1.8%	(1 147)	38.1%	(2 241)	74.3%	(697)	48.0%	64.7%
Transfers and grants	-	(441)	-	-	-	-	-	-	-	-	-	-	(3)	-	(100.0%)
Net Cash from/(used) Operating Activities	101 446	145 317	(20 813)	(20.5%)	83 242	82.1%	6 419	4.4%	1 756	1.2%	70 604	48.6%	29 421	46.6%	(94.0%)
Cash Flow from Investing Activities															
Receipts	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(96 368)	(137 132)	(18 708)	19.4%	(21 689)	22.5%	(18 725)	13.7%	(27 115)	19.8%	(86 238)	62.9%	(33 005)	42.7%	(17.8%)
Capital assets	(96 368)	(137 132)	(18 708)	19.4%	(21 689)	22.5%	(18 725)	13.7%	(27 115)	19.8%	(86 238)	62.9%	(33 005)	42.7%	(17.8%)
Net Cash from/(used) Investing Activities	(96 168)	(137 132)	(18 708)	19.5%	(21 689)	22.6%	(18 725)	13.7%	(27 115)	19.8%	(86 238)	62.9%	(33 005)	43.2%	(17.8%)
Cash Flow from Financing Activities															
Receipts	-	11 701	602	-	217	-	335	2.9%	490	4.2%	1 644	14.1%	-	11.8%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	6 000	-	-	-	-	-	-	-	-	-	-	-	31.2%	-
Increase (decrease) in consumer deposits	-	5 701	602	-	217	-	335	5.9%	490	8.6%	1 644	28.8%	-	-	(100.0%)
Payments	(5 511)	(5 511)	(780)	14.2%	(1 812)	32.9%	(558)	10.1%	(1 613)	29.3%	(4 763)	86.4%	(1 468)	75.7%	9.9%
Repayment of borrowing	(5 511)	(5 511)	(780)	14.2%	(1 812)	32.9%	(558)	10.1%	(1 613)	29.3%	(4 763)	86.4%	(1 468)	75.7%	9.9%
Net Cash from/(used) Financing Activities	(5 511)	6 190	(178)	3.2%	(1 595)	28.9%	(223)	(3.6%)	(1 123)	(18.1%)	(3 119)	(50.4%)	(1 468)	(2 668.0%)	(23.5%)
Net Increase/(Decrease) in cash held	(233)	14 376	(39 699)	17 038.4%	59 958	(25 733.0%)	(12 529)	(87.2%)	(26 482)	(184.2%)	(18 753)	(130.5%)	(5 052)	38.1%	424.2%
Cash/cash equivalents at the year begin:	12 628	21 043	6 229	49.3%	(33 471)	(265.0%)	26 487	125.9%	13 958	66.3%	6 229	29.6%	6 232	47.4%	124.0%
Cash/cash equivalents at the year end:	12 395	35 419	(33 471)	(270.0%)	26 487	213.7%	13 958	39.4%	(12 524)	(35.4%)	(12 524)	(35.4%)	1 180	8 764.9%	(1 161.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	44 284	5.0%	28 159	3.2%	17 144	2.0%	788 818	89.8%	878 404	60.1%	34 338	3.9%	70 235	8.0%
Trade and Other Receivables from Exchange Transactions - Electricity	13 214	16.6%	3 345	4.2%	2 684	3.4%	60 194	75.8%	79 437	5.4%	1 437	1.8%	17 674	22.0%
Receivables from Non-exchange Transactions - Property Rates	9 636	8.6%	5 586	5.0%	3 163	2.8%	94 021	83.6%	112 406	7.7%	3 653	3.2%	25 251	23.0%
Receivables from Exchange Transactions - Waste Water Management	2 550	5.6%	1 357	3.0%	1 046	2.3%	40 914	89.2%	45 868	3.1%	4 060	8.9%	4 260	9.0%
Receivables from Exchange Transactions - Waste Management	2 669	4.0%	1 756	2.7%	1 434	2.2%	60 132	91.1%	65 992	4.5%	4 175	6.3%	5 275	8.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 591	2.0%	3 795	2.1%	3 525	2.0%	167 975	93.9%	178 887	12.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 647	1.6%	2 084	2.1%	907	.9%	95 777	95.4%	100 415	6.9%	122	.1%	-	-
Total By Income Source	77 591	5.3%	46 083	3.2%	29 903	2.0%	1 307 831	89.5%	1 461 408	100.0%	47 784	3.3%	122 695	8.0%
Debtors Age Analysis By Customer Group														
Organs of State	4 068	12.4%	1 243	3.8%	837	2.5%	26 681	81.3%	32 828	2.2%	-	-	-	-
Commercial	31 991	23.0%	12 598	9.0%	4 238	3.0%	90 452	64.9%	139 279	9.5%	-	-	-	-
Households	41 533	3.2%	32 242	2.5%	24 828	1.9%	1 190 699	92.4%	1 289 301	88.2%	47 784	3.7%	122 695	10.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	77 591	5.3%	46 083	3.2%	29 903	2.0%	1 307 831	89.5%	1 461 408	100.0%	47 784	3.3%	122 695	8.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	30 793	100.0%	-	-	-	-	-	-	30 793	17.9%
Bulk Water	16 212	30.2%	971	1.8%	1 054	2.0%	35 489	66.1%	53 726	31.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	403	100.0%	-	-	-	-	-	-	403	.2%
Other	18 795	21.5%	1 611	1.8%	144	.2%	66 695	76.4%	87 245	50.7%
Total	66 203	38.5%	2 582	1.5%	1 198	.7%	102 184	59.4%	172 167	100.0%

Contact Details

Municipal Manager	Mr Obakeng Mashaine(Acting MM)	016 973 8313
Financial Manager	Mr Clive Scheepers(Acting CFO)	016 973 8312

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	216 749	216 749	56 878	26.2%	23 957	11.1%	26 505	12.2%	25 432	11.7%	132 772	61.3%	24 648	96.5%	3.2%
Property rates	30 533	30 533	5 367	17.6%	4 635	15.2%	5 090	16.7%	4 784	15.7%	19 876	65.1%	7 160	92.0%	(33.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	35 683	35 683	6 569	18.4%	10 185	28.5%	12 276	34.4%	10 883	30.5%	39 914	111.9%	7 241	100.2%	50.3%
Service charges - sanitation revenue	16 469	16 469	3 727	22.6%	5 280	32.1%	5 280	32.1%	5 280	32.1%	19 568	118.8%	4 441	100.6%	18.9%
Service charges - refuse revenue	15 047	15 047	2 705	18.0%	3 857	25.6%	3 858	25.6%	3 858	25.6%	14 278	94.9%	3 537	102.1%	9.1%
Service charges - other	-	-	-	-	-	-	-	-	626	-	626	-	-	-	(100.0%)
Rental of facilities and equipment	152	152	-	-	-	-	-	-	-	-	-	-	23	88.2%	(100.0%)
Interest earned - external investments	205	205	-	-	-	-	-	-	-	-	-	-	24	104.0%	(100.0%)
Interest earned - outstanding debtors	26 525	26 525	-	-	-	-	-	-	-	-	-	-	1 969	82.1%	(100.0%)
Dividends received	2 885	2 885	-	-	-	-	-	-	-	-	-	-	295	147.5%	(100.0%)
Fines	200	200	-	-	-	-	-	-	-	-	-	-	6	125.0%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	88 694	88 694	38 365	43.3%	-	-	-	-	-	-	38 365	43.3%	-	98.0%	-
Other own revenue	355	355	144	40.7%	-	-	-	-	-	-	144	40.7%	(47)	121.9%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	170 848	170 848	23 197	13.6%	22 001	12.9%	24 825	14.5%	38 317	22.4%	108 339	63.4%	37 009	79.4%	3.5%
Employee related costs	98 786	98 786	21 924	22.2%	20 955	21.2%	23 213	23.5%	23 633	23.9%	89 726	90.8%	22 085	100.7%	7.0%
Remuneration of councillors	6 381	6 381	1 273	19.9%	1 046	16.4%	1 611	25.3%	1 500	23.5%	5 430	85.1%	1 441	99.1%	4.1%
Debt impairment	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 000	3 000	-	-	-	-	-	-	-	-	-	-	183	55.6%	(100.0%)
Bulk purchases	4 000	4 000	-	-	-	-	-	-	50	1.2%	50	1.2%	7 577	314.4%	(99.3%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	10 000	10 000	-	-	-	-	-	-	-	-	-	-	833	83.3%	(100.0%)
Other expenditure	41 182	41 182	-	-	-	-	-	-	13 134	31.9%	13 134	31.9%	4 890	90.4%	168.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	45 901	45 901	33 682		1 956		1 681		(12 885)		24 433		(12 361)		
Transfers recognised - capital	37 064	37 064	8 000	21.6%	-	-	-	-	-	-	8 000	21.6%	-	31.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	82 965	82 965	41 682		1 956		1 681		(12 885)		32 433		(12 361)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	82 965	82 965	41 682		1 956		1 681		(12 885)		32 433		(12 361)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	82 965	82 965	41 682		1 956		1 681		(12 885)		32 433		(12 361)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	82 965	82 965	41 682		1 956		1 681		(12 885)		32 433		(12 361)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	47 061	47 061	2 888	6.1%	54	.1%	-	-	9 330	19.8%	12 272	26.1%	123	.5%	7 480.4%
National Government	36 361	36 361	1 137	3.1%	-	-	-	-	9 330	25.7%	10 467	28.8%	-	.2%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 361	36 361	1 137	3.1%	-	-	-	-	9 330	25.7%	10 467	28.8%	-	.2%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 700	10 700	1 751	16.4%	54	.5%	-	-	-	-	1 805	16.9%	123	5.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	47 061	47 061	2 888	6.1%	54	.1%	-	-	9 330	19.8%	12 272	26.1%	123	.5%	7 480.4%
Governance and Administration	10 500	10 500	1 751	16.7%	54	.5%	-	-	-	-	1 805	17.2%	123	5.5%	(100.0%)
Executive & Council	2 000	2 000	-	-	34	1.7%	-	-	-	-	34	1.7%	-	-	-
Budget & Treasury Office	8 500	8 500	80	.9%	20	.2%	-	-	-	-	100	1.2%	123	49.2%	(100.0%)
Corporate Services	-	-	1 671	-	-	-	-	-	-	-	1 671	-	-	-	-
Community and Public Safety	1 365	1 365	-	-	-	-	-	-	776	56.8%	776	56.8%	-	-	(100.0%)
Community & Social Services	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 165	1 165	-	-	-	-	-	-	776	66.6%	776	66.6%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 958	2 958	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 958	2 958	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	31 838	31 838	1 137	3.6%	-	-	-	-	8 554	26.9%	9 691	30.4%	-	.2%	(100.0%)
Electricity	-	-	1 137	-	-	-	-	-	300	-	1 437	-	-	1.1%	(100.0%)
Water	24 301	24 301	-	-	-	-	-	-	7 248	29.8%	7 248	29.8%	-	-	(100.0%)
Waste Water Management	7 536	7 536	-	-	-	-	-	-	1 007	13.4%	1 007	13.4%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	400	400	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	220 403	220 403	54 285	24.6%	40 250	18.3%	56 835	25.8%	9 732	4.4%	161 101	73.1%	10 723	42.5%	(9.2%)
Property rates, penalties and collection charges	25 783	25 783	3 566	13.8%	2 797	10.8%	4 373	17.0%	1 668	6.5%	12 403	48.1%	2 568	18.5%	(35.1%)
Service charges	42 298	42 298	3 653	8.6%	4 010	9.5%	4 511	10.7%	3 990	9.4%	16 164	38.2%	2 435	5.3%	63.8%
Other revenue	3 129	3 129	701	22.4%	2 146	68.6%	429	13.7%	4 072	130.1%	7 348	234.8%	5 720	3 238.4%	(28.8%)
Government - operating	88 779	88 779	46 365	52.2%	28 186	31.7%	21 569	24.3%	-	-	96 120	108.3%	-	29.5%	-
Government - capital	37 064	37 064	-	-	3 111	8.4%	25 953	70.0%	-	-	29 064	78.4%	-	-	-
Interest	20 695	20 695	-	-	-	-	-	-	2	-	2	-	-	-	(100.0%)
Dividends	2 655	2 655	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(178 477)	(178 477)	(81 239)	45.5%	(72 362)	40.5%	(83 717)	46.9%	(37 183)	20.8%	(274 501)	153.8%	(32 085)	59.4%	15.9%
Suppliers and employees	(175 477)	(175 477)	(81 239)	46.3%	(72 362)	41.2%	(83 717)	47.7%	(37 183)	21.2%	(274 501)	156.4%	(32 085)	83.1%	15.9%
Finance charges	(3 000)	(3 000)	-	-	-	-	-	-	(0)	-	(0)	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	41 926	41 926	(26 954)	(64.3%)	(32 112)	(76.6%)	(26 882)	(64.1%)	(27 451)	(65.5%)	(113 400)	(270.5%)	(21 361)	125.0%	28.5%
Cash Flow from Investing Activities															
Receipts	-	-	28 686	-	35 046	-	32 970	-	43 519	-	140 221	-	21 661	-	100.9%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	28 686	-	35 046	-	32 970	-	43 519	-	140 221	-	21 661	-	100.9%
Payments	(42 061)	(42 061)	(1 664)	4.0%	(3 023)	7.2%	(6 203)	14.7%	(15 866)	37.7%	(26 756)	63.6%	-	-	(100.0%)
Capital assets	(42 061)	(42 061)	(1 664)	4.0%	(3 023)	7.2%	(6 203)	14.7%	(15 866)	37.7%	(26 756)	63.6%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(42 061)	(42 061)	27 022	(64.2%)	32 023	(76.1%)	26 767	(63.6%)	27 653	(65.7%)	113 464	(269.8%)	21 661	(226.7%)	27.7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(150)	-	-	-	-	-	-	-	(150)	-	(150)	-	(100.0%)
Repayment of borrowing	-	-	(150)	-	-	-	-	-	-	-	(150)	-	(150)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	(150)	-	-	-	-	-	-	-	(150)	-	(150)	-	(100.0%)
Net Increase/(Decrease) in cash held	(135)	(135)	(83)	61.2%	(89)	65.9%	(115)	84.8%	201	(148.9%)	(85)	63.0%	149	-	35.1%
Cash/cash equivalents at the year begin:	528	528	348	66.0%	266	50.3%	176	33.4%	62	11.7%	348	66.0%	240	(5.4%)	(74.3%)
Cash/cash equivalents at the year end:	393	393	266	67.6%	176	44.9%	62	15.7%	263	67.0%	263	67.0%	389	(.4%)	(32.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 621	3.8%	4 639	2.0%	3 782	1.7%	210 622	92.5%	227 664	40.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17	.3%	23	.4%	19	.3%	5 603	99.0%	5 661	1.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 816	3.2%	1 654	2.9%	1 352	2.4%	51 928	91.5%	56 750	10.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 540	1.7%	2 602	1.7%	2 169	1.4%	143 719	95.2%	151 030	27.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 891	1.6%	1 943	1.6%	1 612	1.4%	113 941	95.4%	119 387	21.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	.6%	0	1.0%	0	.4%	2	98.1%	2	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	81	(3.4%)	95	(3.9%)	76	(3.2%)	(2 669)	110.5%	(2 416)	(.4%)	-	-	-	-
Total By Income Source	14 967	2.7%	10 956	2.0%	9 010	1.6%	523 145	93.7%	558 078	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	825	13.9%	153	2.6%	158	2.7%	4 816	80.9%	5 953	1.1%	-	-	-	-
Commercial	1 046	6.1%	565	3.3%	486	2.8%	15 061	87.8%	17 159	3.1%	-	-	-	-
Households	7 084	2.4%	4 972	1.7%	4 002	1.4%	276 663	94.5%	292 721	52.5%	-	-	-	-
Other	6 012	2.5%	5 266	2.2%	4 364	1.8%	226 605	93.5%	242 246	43.4%	-	-	-	-
Total By Customer Group	14 967	2.7%	10 956	2.0%	9 010	1.6%	523 145	93.7%	558 078	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 333	1.9%	1 925	1.5%	2 013	1.6%	119 516	95.0%	125 788	22.5%
Bulk Water	25	-	22 917	9.3%	2 698	1.1%	220 106	89.6%	245 746	44.0%
PAYE deductions	-	-	-	-	-	-	23 415	100.0%	23 415	4.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 079	1.0%	1 052	.9%	-	-	108 928	98.1%	111 059	19.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	71	1.7%	41	1.0%	229	5.6%	3 725	91.6%	4 066	.7%
Other	837	1.7%	752	1.6%	695	1.4%	45 967	95.3%	48 251	8.6%
Total	4 345	.8%	26 687	4.8%	5 636	1.0%	521 656	93.4%	558 325	100.0%

Contact Details

Municipal Manager	Mr Mojalefa Matlole	058 813 9710
Financial Manager	Mr Amos Makoae	058 813 9703

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: FEZILE DABI (DC20)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	162 225	166 592	64 359	39.7%	3 638	2.2%	37 836	22.7%	37 628	22.6%	143 461	86.1%	4 858	68.8%	674.6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	8 837	7 000	1 089	12.3%	3 504	39.7%	489	7.0%	283	4.0%	5 365	76.6%	4 033	55.9%	(93.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	152 376	159 092	63 162	41.5%	-	-	37 297	23.4%	37 297	23.4%	137 756	86.6%	-	69.0%	(100.0%)
Other own revenue	1 012	500	108	10.6%	134	13.2%	50	10.0%	48	9.6%	340	67.9%	824	172.9%	(94.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	157 187	170 779	29 213	18.6%	40 526	25.8%	34 373	20.1%	22 206	13.0%	126 318	74.0%	46 316	83.6%	(52.1%)
Employee related costs	100 624	98 551	22 569	22.4%	20 759	20.6%	22 662	23.0%	15 010	15.2%	81 002	82.2%	21 830	80.2%	(31.2%)
Remuneration of councillors	7 787	7 865	1 843	23.7%	1 820	23.4%	1 873	23.8%	1 093	13.9%	6 629	84.3%	2 466	88.4%	(55.7%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 500	2 000	-	-	-	-	-	-	-	-	-	-	2 493	71.2%	(100.0%)
Finance charges	-	(293)	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 776	2 217	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 405	30 853	795	23.4%	8 318	244.3%	3 388	11.0%	2 241	7.3%	14 742	47.8%	5 977	419.2%	(62.5%)
Transfers and grants	-	3 450	1 795	-	2 988	-	546	15.8%	232	6.7%	5 560	161.2%	7 607	-	(97.0%)
Other expenditure	40 096	26 136	2 210	5.5%	6 640	16.6%	5 852	22.4%	3 578	13.7%	18 281	69.9%	5 943	37.9%	(39.8%)
Loss on disposal of PPE	-	-	-	-	-	-	52	-	52	-	103	-	-	-	(100.0%)
Surplus/(Deficit)	5 038	(4 187)	35 146		(36 888)		3 463		15 422		17 143		(41 458)		
Transfers recognised - capital	-	-	1 532	-	-	-	656	-	-	-	2 188	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 038	(4 187)	36 678		(36 888)		4 119		15 422		19 331		(41 458)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 038	(4 187)	36 678		(36 888)		4 119		15 422		19 331		(41 458)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 038	(4 187)	36 678		(36 888)		4 119		15 422		19 331		(41 458)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 038	(4 187)	36 678		(36 888)		4 119		15 422		19 331		(41 458)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	5 038	5 038	-	-	219	4.3%	407	8.1%	495	9.8%	1 121	22.2%	253	1.3%	95.3%
National Government	2 188	2 188	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 188	2 188	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 850	2 850	-	-	219	7.7%	407	14.3%	495	17.4%	1 121	39.3%	253	46.6%	95.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	5 038	5 038	-	-	219	4.3%	407	8.1%	495	9.8%	1 121	22.2%	253	1.3%	95.3%
Governance and Administration	1 250	1 250	-	-	50	4.0%	318	25.5%	406	32.4%	774	61.9%	235	48.8%	72.4%
Executive & Council	800	800	-	-	-	-	-	-	76	9.5%	76	9.5%	93	92.6%	(17.7%)
Budget & Treasury Office	450	450	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	50	-	318	-	329	-	697	-	143	-	130.9%
Community and Public Safety	1 400	1 400	-	-	169	12.1%	-	-	-	-	169	12.1%	18	43.4%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 400	1 400	-	-	169	12.1%	-	-	-	-	169	12.1%	18	43.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 388	2 388	-	-	-	-	89	3.7%	89	3.7%	178	7.5%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 188	2 188	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	200	200	-	-	-	-	89	44.5%	89	44.5%	178	89.0%	-	-	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	162 225	162 225	65 891	40.6%	50 352	31.0%	38 492	23.7%	566	.3%	155 300	95.7%	1 085	93.2%	(47.8%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 012	1 012	108	10.6%	126	12.4%	50	5.0%	217	21.5%	501	49.5%	654	162.1%	(66.7%)
Government - operating	152 376	152 376	64 694	42.5%	48 064	31.5%	37 953	24.9%	-	-	150 711	98.9%	-	81.8%	-
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8 837	8 837	1 089	12.3%	2 162	24.5%	489	5.5%	349	3.9%	4 088	46.3%	431	19.2%	(19.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(153 687)	(153 687)	(29 213)	19.0%	(39 288)	25.6%	(35 423)	23.0%	(22 151)	14.4%	(126 075)	82.0%	(37 468)	72.3%	(40.9%)
Suppliers and employees	(153 687)	(153 687)	(27 418)	17.8%	(35 993)	23.4%	(34 141)	22.2%	(21 794)	14.2%	(119 345)	77.7%	(34 887)	69.0%	(37.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(1 795)	-	(3 295)	-	(1 283)	-	(357)	-	(6 730)	-	(2 582)	-	(86.2%)
Net Cash from/(used) Operating Activities	8 538	8 538	36 678	429.6%	11 064	129.6%	3 069	35.9%	(21 585)	(252.8%)	29 225	342.3%	(36 384)	(429.2%)	(40.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 850)	(2 850)	-	-	(219)	7.7%	(407)	14.3%	(242)	8.5%	(868)	30.5%	(832)	108.1%	(71.0%)
Capital assets	(2 850)	(2 850)	-	-	(219)	7.7%	(407)	14.3%	(242)	8.5%	(868)	30.5%	(832)	108.1%	(71.0%)
Net Cash from/(used) Investing Activities	(2 850)	(2 850)	-	-	(219)	7.7%	(407)	14.3%	(242)	8.5%	(868)	30.5%	(832)	108.1%	(71.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5 688	5 688	36 678	644.8%	10 845	190.7%	2 662	46.8%	(21 827)	(383.7%)	28 357	498.5%	(37 216)	(369.2%)	(41.3%)
Cash/cash equivalents at the year begin:	52 000	52 000	87 616	168.5%	124 294	239.0%	135 139	259.9%	137 800	265.0%	87 616	168.5%	157 617	137.4%	(12.6%)
Cash/cash equivalents at the year end:	57 688	57 688	124 294	215.5%	135 139	234.3%	137 800	238.9%	115 973	201.0%	115 973	201.0%	120 401	219.3%	(3.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Lindi Molibeli	016 970 8607
Financial Manager	Mr Gcobani Mashiyi	016 970 8625

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF EKURHULENI (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	35 317 657	36 205 712	9 982 216	28.3%	8 949 689	25.3%	8 040 174	22.2%	7 368 828	20.4%	34 340 908	94.8%	7 158 416	98.7%	2.9%
Property rates	5 615 665	5 632 288	1 377 066	24.5%	1 338 688	23.8%	1 340 806	23.8%	1 348 814	23.9%	5 405 374	96.0%	1 248 526	98.6%	8.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	13 732 952	13 868 905	4 390 429	32.0%	3 225 749	23.5%	3 026 634	21.8%	3 258 158	23.5%	13 900 970	100.2%	3 239 755	100.1%	.6%
Service charges - water revenue	4 119 535	4 119 535	1 321 161	32.1%	1 511 233	36.7%	1 009 804	24.5%	1 058 023	25.7%	4 900 222	119.0%	810 987	97.2%	30.5%
Service charges - sanitation revenue	1 594 808	1 594 808	-	-	-	-	360 881	22.6%	371 604	23.3%	732 485	45.9%	280 286	87.0%	32.6%
Service charges - refuse revenue	1 338 897	1 338 897	332 214	24.8%	313 961	23.4%	320 132	23.9%	337 066	25.2%	1 303 372	97.3%	303 351	93.1%	11.1%
Service charges - other	-	-	(120 235)	-	(121 900)	-	-	-	-	-	(242 135)	-	-	-	-
Rental of facilities and equipment	127 763	127 763	28 923	22.6%	27 631	21.6%	27 850	21.8%	31 724	24.8%	116 127	90.9%	28 170	91.9%	12.6%
Interest earned - external investments	422 568	422 568	86 597	20.5%	87 901	20.8%	52 395	12.4%	152 468	36.1%	379 362	89.8%	286 847	154.8%	(46.8%)
Interest earned - outstanding debtors	523 506	522 305	116 594	22.3%	123 778	23.6%	123 350	23.6%	120 204	23.0%	483 926	92.7%	98 665	61.2%	21.8%
Dividends received	92	92	-	-	67	72.4%	-	-	115	125.4%	182	197.8%	45	50.3%	154.9%
Fines	138 197	238 197	28 711	20.8%	30 586	22.1%	28 015	11.8%	33 679	14.1%	120 990	50.8%	29 556	91.3%	13.9%
Licences and permits	338 745	338 745	79 728	23.5%	74 067	21.9%	75 481	22.3%	75 862	22.4%	305 138	90.1%	74 676	91.7%	1.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	6 014 349	6 335 329	2 037 551	33.9%	2 027 028	33.7%	1 350 834	21.3%	271 357	4.3%	5 686 769	89.8%	281 050	97.5%	(3.4%)
Other own revenue	1 350 581	1 666 281	303 477	22.5%	309 257	22.9%	323 993	19.4%	311 398	18.7%	1 248 125	74.9%	476 483	114.6%	(34.6%)
Gains on disposal of PPE	-	-	-	-	1 644	-	-	-	(1 644)	-	-	-	18	-	(9 172.1%)
Operating Expenditure	35 256 508	36 144 563	8 110 431	23.0%	8 428 497	23.9%	7 987 433	22.1%	9 584 566	26.5%	34 110 928	94.4%	8 516 941	97.1%	12.5%
Employee related costs	8 708 334	8 656 028	2 049 315	23.5%	2 059 691	23.7%	2 058 476	23.8%	2 239 645	25.9%	8 407 127	97.1%	2 011 497	99.6%	11.3%
Remuneration of councillors	151 062	151 062	33 391	22.1%	33 374	22.1%	36 940	24.5%	34 231	22.7%	137 936	91.3%	33 312	99.4%	2.8%
Debt impairment	1 453 081	1 503 081	364 101	25.1%	365 745	25.2%	366 178	24.4%	360 867	24.0%	1 456 891	96.9%	280 392	102.4%	28.7%
Depreciation and asset impairment	2 385 339	2 285 339	231 476	9.7%	963 048	40.4%	569 139	24.9%	520 732	22.8%	2 284 395	100.0%	519 373	100.3%	.3%
Finance charges	992 048	821 438	191 304	19.3%	148 171	14.9%	187 225	22.8%	141 661	17.2%	668 361	81.4%	157 674	97.5%	(10.2%)
Bulk purchases	13 479 345	13 579 633	4 101 099	30.4%	2 934 601	21.8%	2 899 427	21.4%	3 420 042	25.2%	13 355 169	98.3%	3 204 082	99.4%	6.7%
Other Materials	1 946 750	2 403 007	176 858	9.1%	455 977	23.4%	487 069	20.3%	653 680	27.2%	1 773 584	73.8%	589 804	87.1%	10.8%
Contracted services	4 080 213	4 407 663	573 189	14.0%	943 018	23.1%	931 104	21.1%	1 483 011	33.6%	3 930 322	89.2%	1 070 375	90.4%	38.6%
Transfers and grants	897 027	1 089 027	140 979	15.7%	276 029	30.8%	230 505	21.2%	331 420	30.4%	978 933	89.9%	285 655	102.2%	16.0%
Other expenditure	1 148 730	1 233 705	248 719	21.7%	247 206	21.5%	221 370	17.9%	398 971	32.3%	1 116 265	90.5%	360 045	82.7%	10.8%
Loss on disposal of PPE	14 578	14 578	-	-	1 636	11.2%	-	-	308	2.1%	1 945	13.3%	4 730	31.6%	(93.5%)
Surplus/(Deficit)	61 149	61 149	1 871 785		521 192		52 740		(2 215 738)		229 979		(1 358 525)		
Transfers recognised - capital	2 259 169	2 251 814	69 959	3.1%	232 535	10.3%	437 626	19.4%	1 183 751	52.6%	1 923 871	85.4%	716 385	71.1%	65.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 320 318	2 312 963	1 941 744		753 727		490 366		(1 031 987)		2 153 850		(642 140)		
Taxation	59 989	59 989	-	-	-	-	-	-	15 394	25.7%	15 394	25.7%	23 618	-	(34.8%)
Surplus/(Deficit) after taxation	2 260 329	2 252 974	1 941 744		753 727		490 366		(1 047 381)		2 138 456		(665 758)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 260 329	2 252 974	1 941 744		753 727		490 366		(1 047 381)		2 138 456		(665 758)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 260 329	2 252 974	1 941 744		753 727		490 366		(1 047 381)		2 138 456		(665 758)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	6 904 213	6 723 102	163 315	2.4%	825 888	12.0%	857 048	12.7%	3 631 913	54.0%	5 478 164	81.5%	2 525 557	78.1%	43.8%
National Government	2 242 969	2 363 958	50 557	2.3%	227 038	10.1%	425 976	18.0%	1 114 393	47.1%	1 817 964	76.9%	653 397	70.5%	70.6%
Provincial Government	8 700	64 506	-	-	-	-	741	1.1%	4 484	7.0%	5 226	8.1%	1 803	15.4%	148.8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	740 591	1 571.7%	(100.0%)
Transfers recognised - capital	2 251 669	2 428 464	50 557	2.2%	227 038	10.1%	426 717	17.6%	1 118 877	46.1%	1 823 189	75.1%	1 395 791	102.9%	(19.8%)
Borrowing	3 590 944	3 153 898	61 031	1.7%	458 743	12.8%	282 832	9.0%	1 865 546	59.2%	2 668 152	84.6%	854 818	62.1%	118.2%
Internally generated funds	1 061 600	1 140 739	51 726	4.9%	140 107	13.2%	147 499	12.9%	647 490	56.8%	986 823	86.5%	274 948	75.1%	135.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	6 904 213	6 723 102	163 315	2.4%	825 888	12.0%	857 048	12.7%	3 631 913	54.0%	5 478 164	81.5%	2 525 557	78.1%	43.8%
Governance and Administration	1 498 254	1 327 030	15 684	1.0%	72 524	4.8%	205 207	15.5%	773 158	58.3%	1 066 573	80.4%	572 933	67.7%	34.9%
Executive & Council	683 659	659 566	6 371	.9%	46 250	6.8%	135 340	20.5%	331 340	50.2%	519 300	78.7%	50 735	24.2%	553.1%
Budget & Treasury Office	814 144	667 464	9 313	1.1%	26 275	3.2%	69 867	10.5%	441 818	66.2%	547 273	82.0%	333 867	53.8%	32.3%
Corporate Services	450	-	-	-	-	-	-	-	-	-	-	-	188 332	91 169.1%	(100.0%)
Community and Public Safety	1 968 656	2 088 625	58 903	3.0%	299 121	15.2%	297 868	14.3%	1 062 126	50.9%	1 718 017	82.3%	418 080	64.1%	154.0%
Community & Social Services	278 650	272 899	4 969	1.8%	46 871	16.8%	35 114	12.9%	151 558	55.5%	238 512	87.4%	-	40.3%	(100.0%)
Sport And Recreation	88 000	89 752	567	.6%	12 039	13.7%	9 237	10.3%	57 600	64.2%	79 443	88.5%	62 274	150.4%	(7.5%)
Public Safety	337 240	307 347	17 483	5.2%	29 343	8.7%	43 885	14.3%	200 185	65.1%	290 895	94.6%	73 716	65.2%	171.6%
Housing	1 222 491	1 391 327	35 193	2.9%	199 968	16.4%	206 554	14.8%	644 911	46.4%	1 086 625	78.1%	263 121	60.0%	145.1%
Health	42 275	27 300	691	1.6%	10 900	25.8%	3 078	11.3%	7 872	28.8%	22 541	82.6%	18 969	82.4%	(58.5%)
Economic and Environmental Services	1 669 048	1 503 738	22 337	1.3%	145 958	8.7%	108 559	7.2%	844 171	56.1%	1 121 024	74.5%	1 088 773	113.7%	(22.5%)
Planning and Development	189 250	161 701	42	-	1 711	.9%	26 133	16.2%	125 993	77.9%	153 878	95.2%	49 660	72.1%	153.7%
Road Transport	1 428 498	1 290 127	22 295	1.6%	133 106	9.3%	81 552	6.3%	687 650	53.3%	924 602	71.7%	1 035 133	118.4%	(33.6%)
Environmental Protection	51 300	51 911	-	-	11 141	21.7%	874	1.7%	30 528	58.8%	42 543	82.0%	3 980	65.0%	667.0%
Trading Services	1 768 255	1 803 708	66 391	3.8%	308 286	17.4%	245 414	13.6%	952 458	52.8%	1 572 550	87.2%	445 770	70.8%	113.7%
Electricity	736 700	735 601	19 710	2.7%	65 560	8.9%	68 276	9.3%	467 989	63.6%	621 535	84.5%	131 960	83.2%	254.6%
Water	481 870	508 930	17 573	3.6%	105 966	22.0%	93 670	18.4%	258 429	50.8%	475 638	93.5%	193 866	105.1%	33.3%
Waste Water Management	384 185	361 655	28 555	7.4%	105 306	27.4%	53 259	14.7%	122 265	33.8%	309 385	85.5%	66 259	33.7%	84.5%
Waste Management	165 500	197 523	554	.3%	31 454	19.0%	30 209	15.3%	103 776	52.5%	165 992	84.0%	53 684	54.0%	93.3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	14.9%	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	36 160 034	37 246 997	9 131 031	25.3%	8 255 659	22.8%	9 334 929	25.1%	4 237 881	11.4%	30 959 498	83.1%	6 187 936	85.5%	(31.5%)
Property rates, penalties and collection charges	4 833 913	4 850 537	1 174 746	24.3%	1 289 475	26.7%	1 388 294	28.6%	2 001 631	41.3%	5 854 147	120.7%	1 136 805	94.4%	76.1%
Service charges	18 823 618	18 959 571	3 566 624	18.9%	4 616 438	24.5%	4 836 467	25.5%	3 748 372	19.8%	16 767 900	88.4%	4 403 320	96.5%	(14.9%)
Other revenue	3 968 520	4 383 019	249 710	6.3%	(25 057)	(.6%)	123 183	2.8%	(2 641 773)	(60.3%)	(2 293 937)	(52.3%)	140 319	26.5%	(1 982.7%)
Government - operating	5 406 054	5 727 547	3 866 774	71.5%	1 930 588	35.7%	2 373 615	41.4%	(301 333)	(5.3%)	7 869 643	137.4%	(570 694)	68.5%	(47.2%)
Government - capital	2 259 169	2 457 564	69 959	3.1%	232 535	10.3%	437 626	17.8%	1 169 533	47.6%	1 909 653	77.7%	659 559	108.9%	77.3%
Interest	868 670	868 670	203 218	23.4%	211 679	24.4%	175 745	20.2%	252 328	29.0%	842 970	97.0%	418 581	140.9%	(39.7%)
Dividends	90	90	-	-	-	-	-	-	9 122	10 135.6%	9 122	10 135.6%	45	50.3%	20 050.7%
Payments	(29 459 431)	(30 413 924)	(11 116 399)	37.7%	(7 289 586)	24.7%	(6 497 968)	21.4%	(4 655 115)	15.3%	(29 559 068)	97.2%	(5 964 865)	106.0%	(22.0%)
Suppliers and employees	(27 570 356)	(28 503 459)	(10 792 293)	39.1%	(6 865 385)	24.9%	(6 080 238)	21.3%	(4 182 034)	14.7%	(27 919 951)	98.0%	(5 632 679)	104.9%	(25.8%)
Finance charges	(992 048)	(821 438)	(183 127)	18.5%	(148 171)	14.9%	(187 225)	22.8%	(141 661)	17.2%	(660 183)	80.4%	(166 902)	100.9%	(15.1%)
Transfers and grants	(897 027)	(1 089 027)	(140 979)	15.7%	(276 029)	30.8%	(230 505)	21.2%	(331 420)	30.4%	(978 933)	89.9%	(165 283)	160.9%	100.5%
Net Cash from/(used) Operating Activities	6 700 603	6 833 073	(1 985 368)	(29.6%)	966 073	14.4%	2 836 960	41.5%	(417 235)	(6.1%)	1 400 430	20.5%	223 071	6.5%	(287.0%)
Cash Flow from Investing Activities															
Receipts	(52 183)	(52 183)	733 370	(1 405.4%)	448 444	(859.4%)	(46 103)	88.3%	(141 134)	270.5%	994 577	(1 905.9%)	(252 189)	(51.9%)	(44.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	(2 637)	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	10	-	(100.0%)
Decrease in other non-current receivables	-	0	(14)	-	(3 273)	-	342	34 233 700.0%	(366)	(36 583 600.0%)	(3 311)	(331 059 000.0%)	(9)	-	3 852.0%
Decrease (increase) in non-current investments	(52 183)	(52 183)	733 384	(1 405.4%)	451 717	(865.6%)	(46 445)	89.0%	(140 768)	269.8%	997 888	(1 912.3%)	(249 552)	(52.2%)	(43.6%)
Payments	(6 489 960)	(6 489 960)	(140 961)	2.2%	(622 893)	9.6%	(818 664)	12.6%	(3 614 607)	55.7%	(5 197 126)	80.1%	(1 817 768)	56.4%	98.8%
Capital assets	(6 489 960)	(6 489 960)	(140 961)	2.2%	(622 893)	9.6%	(818 664)	12.6%	(3 614 607)	55.7%	(5 197 126)	80.1%	(1 817 768)	56.4%	98.8%
Net Cash from/(used) Investing Activities	(6 542 143)	(6 542 143)	592 409	(9.1%)	(174 449)	2.7%	(864 767)	13.2%	(3 755 741)	57.4%	(4 202 549)	64.2%	(2 069 956)	52.7%	81.4%
Cash Flow from Financing Activities															
Receipts	3 425 791	3 425 791	1 153 132	33.7%	(1 247 408)	(36.4%)	(47 670)	(1.4%)	2 992 276	87.3%	2 850 331	83.2%	44 337	64.7%	6 649.0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 375 487	3 375 487	1 175 697	34.8%	(1 265 467)	(37.5%)	(60 091)	(1.8%)	2 962 050	87.8%	2 812 190	83.3%	-	59.6%	(100.0%)
Increase (decrease) in consumer deposits	50 304	50 304	(22 565)	(44.9%)	18 060	35.9%	12 421	24.7%	30 225	60.1%	38 141	75.8%	44 337	388.7%	(31.8%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	77 298	79.7%	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	77 298	79.7%	(100.0%)
Net Cash from/(used) Financing Activities	3 425 791	3 425 791	1 153 132	33.7%	(1 247 408)	(36.4%)	(47 670)	(1.4%)	2 992 276	87.3%	2 850 331	83.2%	121 635	62.4%	2 360.0%
Net Increase/(Decrease) in cash held	3 584 251	3 716 721	(239 827)	(6.7%)	(455 784)	(12.7%)	1 924 524	51.8%	(1 180 700)	(31.8%)	48 212	1.3%	(1 725 250)	(49.8%)	(31.6%)
Cash/cash equivalents at the year begin:	5 809 954	3 489 876	3 489 876	60.1%	3 250 049	55.9%	2 794 265	80.1%	4 718 789	135.2%	3 489 876	100.0%	6 070 877	55.5%	(22.3%)
Cash/cash equivalents at the year end:	9 394 204	7 206 597	3 250 049	34.6%	2 794 265	29.7%	4 718 789	65.5%	3 538 088	49.1%	3 538 088	49.1%	4 345 627	32.4%	(18.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	355 213	8.2%	184 466	4.2%	147 592	3.4%	3 667 684	84.2%	4 354 956	36.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	817 328	47.3%	118 011	6.8%	67 853	3.9%	725 868	42.0%	1 729 060	14.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	326 773	16.0%	97 373	4.8%	77 275	3.8%	1 543 512	75.5%	2 044 932	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	115 416	9.7%	52 005	4.4%	40 508	3.4%	987 156	82.6%	1 195 086	9.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	94 033	7.8%	46 638	3.9%	40 617	3.4%	1 020 550	84.9%	1 201 839	9.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 120	1.1%	2 097	2.2%	2 051	2.1%	92 257	94.6%	97 526	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	41 434	3.9%	38 998	3.7%	36 346	3.4%	950 452	89.1%	1 067 229	8.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	42 156	10.4%	12 847	3.2%	11 617	2.9%	339 756	83.6%	406 377	3.4%	-	-	-	-
Total By Income Source	1 793 476	14.8%	552 435	4.6%	423 859	3.5%	9 327 235	77.1%	12 097 004	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	42 942	33.0%	14 545	11.2%	8 088	6.2%	64 496	49.6%	130 072	1.1%	-	-	-	-
Commercial	962 511	37.8%	156 410	6.1%	102 410	4.0%	1 328 118	52.1%	2 549 449	21.1%	-	-	-	-
Households	776 499	8.4%	377 828	4.1%	309 953	3.3%	7 830 967	84.2%	9 295 246	76.8%	-	-	-	-
Other	11 523	9.4%	3 652	3.0%	3 408	2.8%	103 654	84.8%	122 237	1.0%	-	-	-	-
Total By Customer Group	1 793 476	14.8%	552 435	4.6%	423 859	3.5%	9 327 235	77.1%	12 097 004	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 334 979	100.0%	-	-	-	-	-	-	1 334 979	96.3%
Bulk Water	51 184	100.0%	-	-	-	-	-	-	51 184	3.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	623	100.0%	-	-	-	-	-	-	623	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 386 785	100.0%	-	-	-	-	-	-	1 386 785	100.0%

Contact Details

Municipal Manager	Dr Imogen Mashazi	011 999 0761
Financial Manager	Mr Kagiso Lerutla	011 999 1310

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	53 046 409	52 214 845	13 361 254	25.2%	13 430 769	25.3%	12 868 574	24.6%	12 367 414	23.7%	52 028 010	99.6%	10 768 308	94.3%	14.9%
Property rates	10 098 983	11 002 419	3 223 555	31.9%	3 256 425	32.2%	3 038 113	27.6%	2 853 887	25.9%	12 371 980	112.4%	2 291 620	100.3%	24.5%
Property rates - penalties and collection charges	-	-	37 842	-	54 552	-	62 227	-	50 768	-	205 388	-	39 912	-	27.2%
Service charges - electricity revenue	16 778 616	15 673 810	4 061 289	24.2%	3 277 833	19.5%	3 306 643	21.1%	3 726 216	23.8%	14 371 981	91.7%	3 209 412	87.3%	16.1%
Service charges - water revenue	7 351 906	6 951 335	1 626 858	22.1%	1 921 386	26.1%	1 773 978	25.5%	1 640 497	23.6%	6 962 719	100.2%	1 538 316	93.7%	6.6%
Service charges - sanitation revenue	4 234 282	4 634 224	1 032 623	24.4%	1 117 422	26.4%	1 216 735	26.3%	1 109 688	23.9%	4 476 468	96.6%	969 860	100.1%	14.4%
Service charges - refuse revenue	1 539 894	1 790 093	460 268	29.9%	454 531	29.5%	459 303	25.7%	459 040	25.6%	1 833 142	102.4%	406 792	110.2%	12.8%
Service charges - other	555 612	417 137	110 373	19.9%	101 730	18.3%	93 151	22.3%	96 113	23.0%	401 367	96.2%	103 334	76.8%	(7.0%)
Rental of facilities and equipment	377 929	379 752	64 532	17.1%	85 344	22.6%	63 361	16.7%	67 031	17.7%	280 269	73.8%	120 900	90.9%	(44.6%)
Interest earned - external investments	297 400	297 400	43 481	14.6%	62 135	20.9%	62 980	21.2%	112 644	37.9%	281 240	94.6%	253 685	226.7%	(55.6%)
Interest earned - outstanding debtors	342 837	329 352	55 578	16.2%	69 646	20.3%	73 183	22.2%	63 137	19.2%	261 545	79.4%	40 236	124.7%	56.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	449 783	569 783	22 536	5.0%	49 472	11.0%	204 556	35.9%	283 572	49.8%	560 137	98.3%	99 336	43.5%	185.5%
Licences and permits	7 139	7 379	2 434	34.1%	1 971	27.6%	874	11.8%	2 992	40.6%	8 271	112.1%	2 761	113.5%	8.4%
Agency services	739 574	723 863	164 835	22.3%	195 270	26.4%	172 718	23.9%	196 553	27.2%	729 375	100.8%	190 670	96.6%	3.1%
Transfers recognised - operational	8 240 403	8 125 172	2 292 523	27.8%	2 541 644	30.8%	2 032 333	25.0%	1 016 868	12.5%	7 883 368	97.0%	934 366	96.4%	8.8%
Other own revenue	2 012 052	1 279 767	162 527	8.1%	241 407	12.0%	308 418	24.1%	688 407	53.8%	1 400 759	109.5%	567 107	82.2%	21.4%
Gains on disposal of PPE	20 000	33 358	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	51 097 641	51 116 884	13 028 568	25.5%	11 679 147	22.9%	11 639 833	22.8%	13 447 361	26.3%	49 794 909	97.4%	11 076 403	93.6%	21.4%
Employee related costs	13 290 425	13 158 582	3 074 501	23.1%	3 480 751	26.2%	3 179 764	24.2%	3 383 488	25.7%	13 118 504	99.7%	2 807 679	96.9%	20.5%
Remuneration of councillors	170 336	170 336	39 278	23.1%	39 391	23.1%	43 542	25.6%	39 876	23.4%	162 088	95.2%	38 996	97.2%	2.3%
Debt impairment	2 830 770	3 163 779	1 405 088	49.6%	754 799	26.7%	1 286 194	40.7%	1 051 096	33.2%	4 497 177	142.1%	714 523	116.3%	47.1%
Depreciation and asset impairment	4 063 538	4 012 891	782 963	19.3%	761 579	18.7%	775 378	19.3%	893 866	22.3%	3 213 786	80.1%	655 878	68.8%	36.3%
Finance charges	2 317 690	2 413 281	544 404	23.5%	552 717	23.8%	604 687	25.1%	565 543	23.4%	2 267 350	94.0%	391 879	89.1%	44.3%
Bulk purchases	16 933 558	16 933 558	5 378 029	31.8%	3 825 228	22.6%	3 610 360	21.3%	4 272 027	25.2%	17 085 645	100.9%	4 078 233	101.5%	4.8%
Other Materials	2 108 374	2 042 823	248 795	11.8%	331 445	15.7%	257 899	12.6%	533 429	26.1%	1 371 567	67.1%	475 864	63.5%	12.1%
Contracted services	3 881 909	3 557 132	586 549	15.1%	653 530	16.8%	727 023	20.4%	1 033 726	29.1%	3 000 829	84.4%	752 911	86.2%	37.3%
Transfers and grants	342 288	280 931	15 232	4.4%	33 681	9.8%	9 255	3.3%	122 096	43.5%	180 263	64.2%	106 091	63.3%	15.1%
Other expenditure	5 158 753	5 383 570	898 685	17.4%	1 243 456	24.1%	1 145 295	21.3%	1 552 566	28.8%	4 840 003	89.9%	1 042 694	88.7%	48.9%
Loss on disposal of PPE	-	-	55 044	-	2 569	-	435	-	(352)	-	57 697	-	11 656	-	(103.0%)
Surplus/(Deficit)	1 948 768	1 097 960	332 686		1 751 622		1 228 741		(1 079 948)		2 233 100		(308 095)		
Transfers recognised - capital	2 614 216	3 078 749	149 866	5.7%	707 846	27.1%	401 399	13.0%	1 855 886	60.3%	3 114 997	101.2%	426 619	62.7%	335.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 562 984	4 176 710	482 552		2 459 467		1 630 140		775 939		5 348 097		118 524		
Taxation	247 309	24 893	13 498	5.5%	18 385	7.4%	12 977	52.1%	11 998	48.2%	56 857	228.4%	13 973	13.9%	(14.1%)
Surplus/(Deficit) after taxation	4 315 675	4 151 817	469 054		2 441 082		1 617 163		763 941		5 291 240		104 552		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 315 675	4 151 817	469 054		2 441 082		1 617 163		763 941		5 291 240		104 552		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 315 675	4 151 817	469 054		2 441 082		1 617 163		763 941		5 291 240		104 552		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	7 810 236	8 064 898	452 271	5.8%	1 478 454	18.9%	1 012 901	12.6%	4 423 543	54.8%	7 367 169	91.3%	2 657 581	77.9%	66.4%
National Government	2 614 216	2 648 371	67 206	2.6%	639 038	24.4%	393 702	14.9%	1 574 569	59.5%	2 674 515	101.0%	373 424	45.8%	321.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 614 216	2 648 371	67 206	2.6%	639 038	24.4%	393 702	14.9%	1 574 569	59.5%	2 674 515	101.0%	373 424	45.6%	321.7%
Borrowing	2 849 726	2 916 337	230 053	8.1%	465 606	16.3%	294 192	10.1%	1 474 738	50.6%	2 464 589	84.5%	1 429 104	82.8%	3.2%
Internally generated funds	1 883 016	2 069 812	84 117	4.5%	185 838	9.9%	225 211	10.9%	1 243 926	60.1%	1 739 093	84.0%	257 095	64.5%	383.8%
Public contributions and donations	463 278	430 378	70 894	15.3%	187 972	40.6%	99 796	23.2%	130 310	30.3%	488 972	113.6%	597 958	317.3%	(78.2%)
Capital Expenditure Standard Classification	7 810 236	8 064 898	452 271	5.8%	1 478 454	18.9%	1 012 901	12.6%	4 423 543	54.8%	7 367 169	91.3%	2 657 581	77.9%	66.4%
Governance and Administration	1 081 825	1 240 825	31 411	2.9%	41 363	3.8%	145 169	11.7%	947 555	76.4%	1 165 498	93.9%	418 401	78.5%	126.5%
Executive & Council	26 370	26 370	23	.1%	27 767	105.3%	(25 110)	(95.2%)	25 049	95.0%	27 729	105.2%	69 347	68.8%	(63.9%)
Budget & Treasury Office	1 055 455	1 214 455	697	.1%	222	-	170 275	14.0%	550	-	171 744	14.1%	1 452	.3%	(62.1%)
Corporate Services	-	-	30 691	-	13 374	-	4	-	921 956	-	966 025	-	347 602	-	165.2%
Community and Public Safety	1 876 198	2 225 028	18 914	1.0%	534 917	28.5%	179 474	8.1%	917 186	41.2%	1 650 491	74.2%	485 502	65.3%	88.9%
Community & Social Services	158 679	158 679	3 690	2.3%	24 218	15.3%	1 727	1.1%	35 779	22.5%	65 414	41.2%	45 538	50.2%	(21.4%)
Sport And Recreation	36 000	54 279	3 028	8.4%	7 785	21.6%	3 106	5.7%	43 048	79.3%	56 967	105.0%	19 067	94.6%	125.8%
Public Safety	133 523	182 143	5 803	4.3%	5 441	4.1%	4 020	2.2%	31 845	17.5%	47 109	25.9%	28 603	61.3%	11.3%
Housing	1 463 296	1 725 930	6 393	.4%	487 065	33.3%	165 604	9.6%	727 740	42.2%	1 386 802	80.4%	329 743	65.9%	120.7%
Health	84 700	103 998	-	-	10 408	12.3%	5 017	4.8%	78 775	75.7%	94 200	90.6%	62 551	67.3%	25.9%
Economic and Environmental Services	2 814 165	2 496 053	163 508	5.8%	586 206	20.8%	369 878	14.8%	1 335 163	53.5%	2 454 756	98.3%	1 067 931	81.2%	25.0%
Planning and Development	431 069	377 461	12 929	3.0%	94 463	21.9%	92 597	24.5%	239 948	63.6%	439 936	116.6%	376 033	88.6%	(36.2%)
Road Transport	2 343 656	2 081 152	150 579	6.4%	473 244	20.2%	276 322	13.3%	1 087 470	52.3%	1 987 614	95.5%	684 309	79.5%	58.9%
Environmental Protection	39 440	37 440	-	-	18 500	46.9%	959	2.6%	7 746	20.7%	27 205	72.7%	7 589	38.1%	2.1%
Trading Services	2 038 048	2 102 991	238 438	11.7%	315 967	15.5%	318 380	15.1%	1 223 639	58.2%	2 096 425	99.7%	685 747	86.5%	78.4%
Electricity	1 041 191	1 141 409	137 273	13.2%	149 525	14.4%	114 156	10.0%	695 640	60.9%	1 096 594	96.1%	482 992	99.6%	44.0%
Water	540 384	515 109	90 262	16.7%	149 830	27.7%	202 461	39.3%	482 935	93.8%	925 487	179.7%	57 817	51.0%	735.3%
Waste Water Management	360 256	360 256	-	-	-	-	-	-	-	-	-	-	110 703	98.9%	(100.0%)
Waste Management	96 217	86 217	10 903	11.3%	16 613	17.3%	1 763	2.0%	45 064	52.3%	74 343	86.2%	34 235	98.9%	31.6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	52 013 512	50 268 565	15 541 203	29.9%	15 321 853	29.5%	14 860 761	29.6%	11 706 730	23.3%	57 430 547	114.2%	11 901 860	115.0%	(1.6%)
Property rates, penalties and collection charges	9 757 436	10 636 872	2 655 669	27.2%	2 770 316	28.4%	2 588 087	24.3%	2 807 174	26.4%	10 821 247	101.7%	2 436 362	103.1%	15.2%
Service charges	28 286 577	26 998 857	7 153 846	25.3%	7 103 259	25.1%	6 811 984	25.2%	7 034 475	26.1%	28 103 565	104.1%	6 109 689	99.4%	15.1%
Other revenue	2 495 634	1 258 081	2 332 907	93.5%	1 742 274	69.8%	1 996 155	158.7%	1 749 576	139.1%	7 820 913	621.7%	3 255 738	285.2%	(46.3%)
Government - operating	8 240 403	8 125 172	2 743 227	33.3%	2 334 319	28.3%	2 038 240	25.1%	-	-	7 115 786	87.6%	-	89.2%	-
Government - capital	2 614 216	2 648 371	607 631	23.2%	1 316 368	50.4%	1 348 314	50.9%	-	-	3 272 313	123.6%	-	109.8%	-
Interest	619 246	601 212	47 923	7.7%	55 316	8.9%	77 981	13.0%	115 505	19.2%	296 725	49.4%	100 071	53.8%	15.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(43 772 928)	(42 065 501)	(14 035 544)	32.1%	(13 597 592)	31.1%	(10 919 940)	26.0%	(12 528 531)	29.8%	(51 081 608)	121.4%	(13 865 770)	135.9%	(9.6%)
Suppliers and employees	(41 112 950)	(39 371 289)	(13 828 865)	33.6%	(12 501 298)	30.4%	(10 779 815)	27.4%	(11 728 337)	29.8%	(48 838 315)	124.0%	(10 446 303)	132.0%	12.3%
Finance charges	(2 317 690)	(2 413 281)	(192 553)	8.3%	(1 089 555)	47.0%	(115 605)	4.8%	(742 819)	30.8%	(2 140 531)	88.7%	(3 403 565)	211.3%	(78.2%)
Transfers and grants	(342 288)	(280 931)	(14 125)	4.1%	(6 739)	2.0%	(24 520)	8.7%	(57 376)	20.4%	(102 761)	36.6%	(15 903)	45.2%	260.8%
Net Cash from/(used) Operating Activities	8 240 584	8 203 064	1 505 659	18.3%	1 724 261	20.9%	3 940 821	48.0%	(821 801)	(10.0%)	6 348 940	77.4%	(1 963 909)	17.7%	(58.2%)
Cash Flow from Investing Activities															
Receipts	(319 927)	(178 297)	-	-	-	-	-	-	-	-	-	-	(1 675 466)	701.8%	(100.0%)
Proceeds on disposal of PPE	483 278	463 736	-	-	-	-	-	-	-	-	-	-	(1 675 466)	(2 987.0%)	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(89 302)	(71 644)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(713 903)	(570 390)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 810 236)	(8 064 898)	(1 903 313)	24.4%	(1 190 504)	15.2%	(845 066)	10.5%	(1 776 590)	22.0%	(5 715 473)	70.9%	(1 224 915)	73.1%	45.0%
Capital assets	(7 810 236)	(8 064 898)	(1 903 313)	24.4%	(1 190 504)	15.2%	(845 066)	10.5%	(1 776 590)	22.0%	(5 715 473)	70.9%	(1 224 915)	73.1%	45.0%
Net Cash from/(used) Investing Activities	(8 130 163)	(8 243 195)	(1 903 313)	23.4%	(1 190 504)	14.6%	(845 066)	10.3%	(1 776 590)	21.6%	(5 715 473)	69.3%	(2 900 380)	83.0%	(38.7%)
Cash Flow from Financing Activities															
Receipts	2 850 183	2 850 251	1 500 000	52.6%	-	-	-	-	2 849 726	100.0%	4 349 726	152.6%	2 998 386	200.0%	(5.0%)
Short term loans	-	-	1 500 000	-	-	-	-	-	-	-	1 500 000	-	-	-	-
Borrowing long term/refinancing	2 849 726	2 849 726	-	-	-	-	-	-	2 849 726	100.0%	2 849 726	100.0%	2 998 386	100.0%	(5.0%)
Increase (decrease) in consumer deposits	457	525	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(558 947)	(761 803)	(54 737)	9.8%	(227 301)	40.7%	(27 661)	3.6%	(2 108 074)	276.7%	(2 417 773)	317.4%	(2 423 409)	115.7%	(13.0%)
Repayment of borrowing	(558 947)	(761 803)	(54 737)	9.8%	(227 301)	40.7%	(27 661)	3.6%	(2 108 074)	276.7%	(2 417 773)	317.4%	(2 423 409)	115.7%	(13.0%)
Net Cash from/(used) Financing Activities	2 291 236	2 088 448	1 445 263	63.1%	(227 301)	(9.9%)	(27 661)	(1.3%)	741 652	35.5%	1 931 953	92.5%	574 977	(841.4%)	29.0%
Net Increase/(Decrease) in cash held	2 401 657	2 048 317	1 047 609	43.6%	306 456	12.8%	3 068 094	149.8%	(1 856 740)	(90.6%)	2 565 420	125.2%	(4 289 313)	(122.6%)	(56.7%)
Cash/cash equivalents at the year begin:	4 637 389	2 239 861	1 831 492	39.5%	2 879 101	62.1%	3 185 558	142.2%	6 253 652	279.2%	1 831 492	81.8%	8 350 991	192.3%	(25.1%)
Cash/cash equivalents at the year end:	7 039 046	4 288 178	2 879 101	40.9%	3 185 558	45.3%	6 253 652	145.8%	4 396 912	102.5%	4 396 912	102.5%	4 061 678	87.6%	8.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	559 129	8.1%	341 600	4.9%	310 779	4.5%	5 715 595	82.5%	6 927 102	27.5%	-	-	1 312 700	19.0%
Trade and Other Receivables from Exchange Transactions - Electricity	647 519	13.0%	280 672	5.6%	266 978	5.3%	3 798 168	76.1%	4 993 337	19.8%	-	-	530 339	11.0%
Receivables from Non-exchange Transactions - Property Rates	401 511	7.0%	276 269	4.8%	249 407	4.4%	4 798 244	83.8%	5 725 431	22.7%	-	-	1 408 188	25.0%
Receivables from Exchange Transactions - Waste Water Management	372 752	8.1%	227 733	4.9%	207 186	4.5%	3 810 397	82.5%	4 618 068	18.3%	-	-	875 133	19.0%
Receivables from Exchange Transactions - Waste Management	132 652	5.9%	72 742	3.2%	71 265	3.1%	1 986 208	87.8%	2 262 867	9.0%	-	-	139 772	6.0%
Receivables from Exchange Transactions - Property Rental Debtors	(698)	(.1%)	8 433	1.3%	8 575	1.3%	637 189	97.5%	653 499	2.6%	-	-	94 470	15.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 112 865	8.4%	1 207 450	4.8%	1 114 190	4.4%	20 745 799	82.4%	25 180 304	100.0%	-	-	4 360 601	17.0%
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2 112 865	8.4%	1 207 450	4.8%	1 114 190	4.4%	20 745 799	82.4%	25 180 304	100.0%	-	-	4 360 601	17.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 112 865	8.4%	1 207 450	4.8%	1 114 190	4.4%	20 745 799	82.4%	25 180 304	100.0%	-	-	4 360 601	17.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 546 029	100.0%	-	-	-	-	-	-	1 546 029	55.1%
Bulk Water	461 143	100.0%	-	-	-	-	-	-	461 143	16.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	656 399	82.5%	1 834	.2%	46 594	5.9%	91 286	11.5%	796 114	28.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 015	40.2%	981	19.6%	214	4.3%	1 806	36.0%	5 016	.2%
Total	2 665 586	94.9%	2 815	.1%	46 808	1.7%	93 092	3.3%	2 808 302	100.0%

Contact Details

Municipal Manager	Dr L Ndivhoniswani	011 407 7309
Financial Manager	Mr Manenzhe Manenzhe	011 628 4612

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	32 530 207	32 991 191	8 526 705	26.2%	8 207 868	25.2%	7 957 449	24.1%	7 590 974	23.0%	32 282 996	97.9%	6 894 959	98.1%	10.1%
Property rates	6 980 636	7 065 502	1 739 720	24.9%	1 634 726	23.4%	1 785 714	25.3%	1 924 732	27.2%	7 084 892	100.3%	1 814 029	102.0%	6.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 928 316	11 987 567	3 151 323	26.4%	2 840 782	23.8%	2 469 196	20.6%	2 660 855	22.2%	11 122 156	92.8%	2 676 575	96.0%	(.6%)
Service charges - water revenue	4 065 617	3 971 962	886 751	21.8%	931 678	22.9%	975 382	24.6%	1 220 198	30.7%	4 014 010	101.1%	954 292	104.3%	27.9%
Service charges - sanitation revenue	1 282 324	1 084 721	264 729	20.6%	261 069	20.4%	283 102	26.1%	317 812	29.3%	1 126 713	103.9%	255 232	85.1%	24.5%
Service charges - refuse revenue	1 494 023	1 591 930	407 038	27.2%	395 967	26.5%	418 753	26.3%	450 730	28.3%	1 672 488	105.1%	407 279	104.5%	10.7%
Service charges - other	18 281	23 582	-	-	-	-	1 090	4.6%	2 987	12.7%	4 078	17.3%	8 162	166.2%	(63.4%)
Rental of facilities and equipment	152 593	166 785	24 439	16.0%	34 189	22.4%	20 748	12.4%	68 494	41.1%	147 870	88.7%	34 474	85.3%	98.7%
Interest earned - external investments	133 342	177 983	36 984	27.7%	64 419	48.3%	147 561	82.9%	145 034	81.5%	393 998	221.4%	95 311	183.5%	52.2%
Interest earned - outstanding debtors	575 401	765 522	219 950	38.2%	219 486	38.1%	251 947	32.9%	169 519	22.1%	860 903	112.5%	209 506	123.7%	(19.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	368 755	315 074	49 734	13.5%	97 944	26.6%	80 228	25.5%	95 930	30.4%	323 837	102.8%	77 973	79.1%	23.0%
Licences and permits	59 551	53 174	9 824	16.5%	12 542	21.1%	10 266	19.3%	13 985	26.3%	46 618	87.7%	55 863	286.9%	(75.0%)
Agency services	6 980	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	4 440 081	4 736 594	1 606 263	36.2%	1 497 186	33.7%	1 303 316	27.5%	106 432	2.2%	4 513 197	95.3%	134 312	93.4%	(20.8%)
Other own revenue	1 023 065	1 050 795	129 949	12.7%	217 879	21.3%	210 144	20.0%	413 243	39.3%	971 215	92.4%	171 953	71.7%	140.3%
Gains on disposal of PPE	1 242	-	-	-	-	-	-	-	1 022	-	1 022	-	-	-	(100.0%)
Operating Expenditure	32 416 977	32 927 934	7 756 479	23.9%	7 542 976	23.3%	7 190 805	21.8%	8 901 724	27.0%	31 391 984	95.3%	7 702 261	93.4%	15.6%
Employee related costs	9 604 146	9 560 855	2 077 644	21.6%	2 281 773	23.8%	2 202 013	23.0%	2 377 352	24.9%	8 938 781	93.5%	2 211 415	96.9%	7.5%
Remuneration of councillors	132 797	132 797	30 511	23.0%	30 678	23.1%	34 193	25.7%	31 304	23.6%	126 685	95.4%	32 687	102.3%	(4.2%)
Debt impairment	1 514 427	1 514 427	378 607	25.0%	378 691	25.0%	398 534	26.3%	361 131	23.8%	1 516 963	100.2%	350 419	100.1%	3.1%
Depreciation and asset impairment	1 957 156	1 957 259	367 222	18.8%	367 185	18.8%	149 693	7.6%	642 640	32.8%	1 526 739	78.0%	341 026	75.9%	88.4%
Finance charges	1 390 948	1 387 722	106 407	7.6%	338 114	24.3%	391 169	28.2%	558 162	40.2%	1 393 852	100.4%	161 151	95.4%	246.4%
Bulk purchases	10 727 870	10 756 214	3 623 993	33.8%	2 412 018	22.5%	2 285 977	21.3%	2 428 880	22.6%	10 750 867	100.0%	1 760 161	99.9%	38.0%
Other Materials	761 581	643 732	101 994	13.4%	169 089	22.2%	154 221	24.0%	194 419	30.2%	619 723	96.3%	856 399	83.9%	(77.3%)
Contracted services	3 332 669	3 808 663	460 422	13.8%	726 704	21.8%	912 538	24.0%	1 136 495	29.8%	3 236 159	85.0%	1 167 381	89.9%	(2.6%)
Transfers and grants	52 495	57 868	20 666	39.4%	19 641	37.4%	21 157	36.6%	80 795	139.6%	142 258	245.8%	67 680	300.6%	19.4%
Other expenditure	2 942 885	3 108 311	589 014	20.0%	819 085	27.8%	642 935	20.7%	1 086 324	34.9%	3 137 359	100.9%	753 943	84.3%	44.1%
Loss on disposal of PPE	1	85	-	-	-	-	(1 624)	(1 901.4%)	4 221	4 943.0%	2 597	3 041.6%	-	-	(100.0%)
Surplus/(Deficit)	113 230	63 257	770 227		664 891		766 643		(1 310 749)		891 012		(807 302)		
Transfers recognised - capital	2 206 735	2 272 795	85 641	3.9%	523 018	23.7%	353 960	15.6%	608 679	26.8%	1 571 297	69.1%	835 025	84.8%	(27.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	(17 495)	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	2 319 965	2 336 052	855 867		1 187 909		1 120 603		(702 070)		2 462 309		10 228		
Taxation	535	2 931	-	-	2 776	518.8%	-	-	-	-	2 776	94.7%	-	142.8%	-
Surplus/(Deficit) after taxation	2 319 430	2 333 121	855 867		1 185 133		1 120 603		(702 070)		2 459 533		10 228		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 319 430	2 333 121	855 867		1 185 133		1 120 603		(702 070)		2 459 533		10 228		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 319 430	2 333 121	855 867		1 185 133		1 120 603		(702 070)		2 459 533		10 228		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	4 023 015	4 033 888	135 696	3.4%	757 264	18.8%	482 739	12.0%	1 726 464	42.8%	3 102 164	76.9%	1 403 284	75.7%	23.0%
National Government	2 161 967	2 203 667	87 231	4.0%	538 489	24.9%	313 350	14.2%	632 427	28.7%	1 571 497	71.3%	777 633	81.0%	(18.7%)
Provincial Government	32 730	50 255	8 710	26.6%	8 671	26.5%	850	1.7%	13 109	26.1%	31 341	62.4%	42 784	127.2%	(69.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	8 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 202 697	2 253 922	95 941	4.4%	547 161	24.8%	314 200	13.9%	645 536	28.6%	1 602 838	71.1%	820 417	82.2%	(21.3%)
Borrowing	1 500 000	1 490 000	31 854	2.1%	146 360	9.8%	118 620	8.0%	953 721	64.0%	1 250 555	83.9%	393 498	62.6%	142.4%
Internally generated funds	162 318	184 352	4 921	3.0%	27 433	16.9%	21 126	11.5%	28 022	15.2%	81 503	44.2%	163 523	68.9%	(82.9%)
Public contributions and donations	158 000	105 613	2 979	1.9%	36 311	23.0%	28 792	27.3%	99 186	93.9%	167 268	158.4%	25 845	68.4%	283.8%
Capital Expenditure Standard Classification	4 023 015	4 033 888	135 696	3.4%	757 264	18.8%	482 739	12.0%	1 726 464	42.8%	3 102 164	76.9%	1 403 284	75.7%	23.0%
Governance and Administration	377 761	299 374	-	-	8 448	2.2%	36 074	12.0%	177 329	59.2%	221 850	74.1%	108 989	56.8%	62.7%
Executive & Council	101 761	100	-	-	351	.3%	460	460.1%	138	138.0%	949	949.4%	24 866	41.3%	(99.4%)
Budget & Treasury Office	236 000	-	-	-	-	-	-	-	-	-	-	-	4 963	2.6%	(100.0%)
Corporate Services	40 000	299 274	-	-	8 096	20.2%	35 614	11.9%	177 191	59.2%	220 901	73.8%	79 161	881.2%	123.8%
Community and Public Safety	1 030 613	988 898	32 439	3.1%	179 620	17.4%	26 513	2.7%	229 959	23.3%	468 531	47.4%	414 673	71.1%	(44.5%)
Community & Social Services	15 250	48 017	951	6.2%	2 471	16.2%	972	2.0%	18 346	38.2%	22 740	47.4%	13 222	143.0%	38.8%
Sport And Recreation	64 500	53 500	-	-	-	-	-	-	41 513	77.6%	41 513	77.6%	15 530	30.7%	167.3%
Public Safety	18 000	26 200	11	.1%	3 194	17.7%	3 730	14.2%	16 335	62.3%	23 271	88.8%	17 214	318.1%	(5.1%)
Housing	900 863	806 581	14 846	1.6%	152 983	17.0%	15 765	2.0%	143 494	17.8%	327 087	40.6%	342 283	67.8%	(58.1%)
Health	32 000	54 600	16 631	52.0%	20 971	65.5%	6 046	11.1%	10 271	18.8%	53 919	98.8%	26 423	93.4%	(61.1%)
Economic and Environmental Services	1 012 823	1 019 194	3 808	.4%	175 823	17.4%	175 400	17.2%	352 348	34.6%	707 379	69.4%	439 676	81.9%	(19.9%)
Planning and Development	9 000	60 129	28	.3%	196	2.2%	2 509	4.2%	22 654	37.7%	25 387	42.2%	379	14.9%	5 874.2%
Road Transport	1 000 573	941 865	3 780	.4%	175 627	17.6%	171 019	18.2%	317 180	33.7%	667 606	70.9%	438 170	85.4%	(27.6%)
Environmental Protection	3 250	17 200	-	-	-	-	1 872	10.9%	12 514	72.8%	14 386	83.6%	1 127	99.6%	1 010.1%
Trading Services	1 490 269	1 690 421	99 450	6.7%	393 148	26.4%	244 231	14.4%	953 291	56.4%	1 690 119	100.0%	427 504	79.1%	123.0%
Electricity	983 154	937 229	35 376	3.6%	155 711	15.8%	81 779	8.7%	641 742	68.5%	914 608	97.6%	278 086	90.6%	130.8%
Water	327 901	375 133	48 677	14.8%	131 659	40.2%	85 237	22.7%	144 950	38.6%	410 523	109.4%	65 867	44.4%	120.1%
Waste Water Management	167 215	350 759	15 397	9.2%	102 779	61.5%	73 183	20.9%	154 035	43.9%	345 394	98.5%	73 416	113.0%	109.8%
Waste Management	12 000	27 300	-	-	2 999	25.0%	4 031	14.8%	12 564	46.0%	19 595	71.8%	10 135	104.1%	24.0%
Other	111 548	36 000	-	-	226	.2%	522	1.4%	13 537	37.6%	14 285	39.7%	12 441	66.4%	8.8%

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	32 763 689	33 669 403	11 195 682	34.2%	8 850 874	27.0%	9 136 876	27.1%	8 018 619	23.8%	37 202 051	110.5%	5 582 575	101.2%	43.6%
Property rates, penalties and collection charges	6 491 991	6 676 900	1 743 277	26.9%	1 642 037	25.3%	1 791 608	26.8%	1 928 562	28.9%	7 105 484	106.4%	1 314 029	101.5%	46.8%
Service charges	17 991 221	18 330 100	6 880 074	38.2%	4 513 921	25.1%	4 223 031	23.0%	4 770 028	26.0%	20 387 054	111.2%	3 862 059	102.2%	23.5%
Other revenue	1 500 318	1 004 927	543 331	36.2%	340 813	22.7%	601 881	59.9%	594 272	59.1%	2 080 297	207.0%	340 263	108.4%	74.7%
Government - operating	4 440 081	4 736 594	1 584 787	35.7%	1 639 078	36.9%	1 296 098	27.4%	26 538	.6%	4 546 500	96.0%	(149 446)	91.9%	(117.8%)
Government - capital	2 206 735	2 257 795	327 744	14.9%	437 078	19.8%	825 013	36.5%	385 010	17.1%	1 974 846	87.5%	28 266	97.7%	1 262.1%
Interest	133 342	663 088	116 469	87.3%	277 947	208.4%	399 245	60.2%	314 209	47.4%	1 107 870	167.1%	187 403	140.5%	67.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(28 602 097)	(29 112 868)	(11 129 161)	38.9%	(6 474 560)	22.6%	(7 259 197)	24.9%	(8 230 692)	28.3%	(33 093 610)	113.7%	(4 778 866)	104.1%	72.2%
Suppliers and employees	(27 158 654)	(27 667 277)	(11 003 758)	40.5%	(6 113 386)	22.5%	(5 637 289)	20.4%	(7 587 132)	27.4%	(30 341 565)	109.7%	(4 550 036)	104.4%	66.7%
Finance charges	(1 390 948)	(1 387 722)	(109 770)	7.9%	(334 679)	24.1%	(694 707)	50.1%	(558 162)	40.2%	(1 697 318)	122.3%	(161 151)	93.2%	246.4%
Transfers and grants	(52 495)	(57 868)	(15 634)	29.8%	(26 495)	50.5%	(927 201)	1 602.3%	(85 398)	147.6%	(1 054 727)	1 822.6%	(67 680)	300.6%	26.2%
Net Cash from/(used) Operating Activities	4 161 591	4 556 536	66 520	1.6%	2 376 314	57.1%	1 877 679	41.2%	(212 072)	(4.7%)	4 108 441	90.2%	803 709	81.5%	(126.4%)
Cash Flow from Investing Activities															
Receipts	20 724	(66 113)	(79 138)	(381.9%)	(457 101)	(2 205.6%)	(167 600)	253.5%	(1 577 992)	2 386.8%	(2 281 831)	3 451.4%	680 633	(195.5%)	(331.8%)
Proceeds on disposal of PPE	1 242	16 242	-	-	-	-	-	-	-	-	-	-	60 552	3 141.0%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(269)	16 934	50 951	(18 930.4%)	15 897	(5 906.4%)	(167 600)	(989.7%)	(38 506)	(227.4%)	(139 258)	(822.4%)	620 080	(40 952.1%)	(106.2%)
Decrease (increase) in non-current investments	19 751	(99 289)	(130 089)	(658.6%)	(472 998)	(2 394.8%)	-	-	(1 539 485)	1 550.5%	(2 142 573)	2 157.9%	-	(.3%)	(100.0%)
Payments	(3 981 975)	(3 992 739)	(135 668)	3.4%	(757 264)	19.0%	(482 650)	12.1%	(1 787 475)	44.8%	(3 163 058)	79.2%	(1 403 284)	77.2%	27.4%
Capital assets	(3 981 975)	(3 992 739)	(135 668)	3.4%	(757 264)	19.0%	(482 650)	12.1%	(1 787 475)	44.8%	(3 163 058)	79.2%	(1 403 284)	77.2%	27.4%
Net Cash from/(used) Investing Activities	(3 961 251)	(4 058 852)	(214 807)	5.4%	(1 214 365)	30.7%	(650 250)	16.0%	(3 365 467)	82.9%	(5 444 889)	134.1%	(722 651)	31.3%	365.7%
Cash Flow from Financing Activities															
Receipts	1 508 391	1 510 321	-	-	-	-	-	-	1 500 000	99.3%	1 500 000	99.3%	8 553	28.5%	17 438.2%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 500 000	1 500 000	-	-	-	-	-	-	1 500 000	100.0%	1 500 000	100.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	8 391	10 321	-	-	-	-	-	-	-	-	-	-	8 553	1 004.4%	(100.0%)
Payments	(1 062 774)	(862 774)	(164 690)	15.5%	(255 157)	24.0%	103 810	(12.0%)	271 364	(31.5%)	(44 673)	5.2%	(329 627)	99.2%	(182.3%)
Repayment of borrowing	(1 062 774)	(862 774)	(164 690)	15.5%	(255 157)	24.0%	103 810	(12.0%)	271 364	(31.5%)	(44 673)	5.2%	(329 627)	99.2%	(182.3%)
Net Cash from/(used) Financing Activities	445 617	647 547	(164 690)	(37.0%)	(255 157)	(57.3%)	103 810	16.0%	1 771 364	273.5%	1 455 327	224.7%	(321 074)	(75.9%)	(651.7%)
Net Increase/(Decrease) in cash held	645 958	1 145 230	(312 976)	(48.5%)	906 791	140.4%	1 331 239	116.2%	(1 806 175)	(157.7%)	118 879	10.4%	(240 017)	1 036.1%	652.5%
Cash/cash equivalents at the year begin:	2 332 806	2 392 712	2 332 806	100.0%	2 019 830	86.6%	2 926 621	122.3%	4 257 860	178.0%	2 332 806	97.5%	4 044 785	97.3%	5.3%
Cash/cash equivalents at the year end:	2 978 764	3 537 943	2 019 830	67.8%	2 926 621	98.2%	4 257 860	120.3%	2 451 685	69.3%	2 451 685	69.3%	3 804 768	163.1%	(35.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	488 227	20.2%	102 594	4.2%	43 184	1.8%	1 785 731	73.8%	2 419 737	20.4%	896 239	37.0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	400 698	29.8%	45 367	3.4%	14 868	1.1%	882 810	65.7%	1 343 742	11.3%	128 332	9.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	591 800	22.1%	88 275	3.3%	54 921	2.1%	1 938 498	72.5%	2 673 494	22.5%	52 502	2.0%	-	-
Receivables from Exchange Transactions - Waste Water Management	102 737	24.2%	18 813	4.4%	11 277	2.7%	291 685	68.7%	424 512	3.6%	181 959	42.9%	-	-
Receivables from Exchange Transactions - Waste Management	138 023	19.2%	26 155	3.6%	20 015	2.8%	536 226	74.4%	720 419	6.1%	331 541	46.0%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11 303	3.2%	1 623	.5%	1 036	.3%	338 465	96.0%	352 428	3.0%	-	-	-	-
Interest on Arrear Debtor Accounts	182 733	7.4%	78 760	3.2%	65 025	2.6%	2 151 531	86.8%	2 478 049	20.9%	709 828	28.6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	173 089	12.0%	21 455	1.5%	15 897	1.1%	1 235 852	85.4%	1 446 294	12.2%	512 595	35.4%	-	-
Total By Income Source	2 088 610	17.6%	383 044	3.2%	226 222	1.9%	9 160 798	77.2%	11 858 675	100.0%	2 812 995	23.7%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	142 353	61.4%	24 012	10.4%	(4 438)	(1.9%)	70 049	30.2%	231 976	2.0%	-	-	-	-
Commercial	824 281	23.9%	132 117	3.8%	60 221	1.7%	2 437 694	70.6%	3 454 313	29.1%	655	-	-	-
Households	956 990	13.8%	217 569	3.1%	150 843	2.2%	5 619 799	80.9%	6 945 200	58.6%	2 903 889	41.8%	-	-
Other	164 987	13.4%	9 347	.8%	19 597	1.6%	1 033 256	84.2%	1 227 186	10.3%	(91 548)	(7.5%)	-	-
Total By Customer Group	2 088 610	17.6%	383 044	3.2%	226 222	1.9%	9 160 798	77.2%	11 858 675	100.0%	2 812 995	23.7%	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 690 828	100.0%	-	-	-	-	-	-	1 690 828	22.4%
Bulk Water	288 290	100.0%	-	-	-	-	-	-	288 290	3.8%
PAYE deductions	144 007	100.0%	-	-	-	-	-	-	144 007	1.9%
VAT (output less input)	(19 365)	100.0%	-	-	-	-	-	-	(19 365)	(.3%)
Pensions / Retirement	121 340	100.0%	-	-	-	-	-	-	121 340	1.6%
Loan repayments	446 286	100.0%	-	-	-	-	-	-	446 286	5.9%
Trade Creditors	1 808 328	100.0%	-	-	-	-	-	-	1 808 328	23.9%
Auditor-General	1 158	100.0%	-	-	-	-	-	-	1 158	-
Other	3 079 113	100.0%	-	-	-	-	-	-	3 079 113	40.7%
Total	7 559 985	100.0%	-	-	-	-	-	-	7 559 985	100.0%

Contact Details

Municipal Manager	Dr Moeketsi Mosola	012 358 4901
Financial Manager	Mr Umar Banda	012 358 8100/1

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	5 492 578	5 556 315	1 635 850	29.8%	1 324 550	24.1%	1 239 453	22.3%	1 182 944	21.3%	5 382 796	96.9%	932 980	88.4%	26.8%
Property rates	813 120	816 620	215 001	26.4%	212 825	26.2%	214 514	26.3%	213 825	26.2%	856 165	104.8%	191 248	84.5%	11.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 723 017	1 781 656	648 711	37.6%	430 399	25.0%	425 391	23.9%	498 696	28.0%	2 003 197	112.4%	419 681	107.5%	18.8%
Service charges - water revenue	1 039 739	1 432 379	295 581	28.4%	255 168	24.5%	250 479	17.5%	261 563	18.3%	1 062 790	74.2%	171 826	84.5%	52.2%
Service charges - sanitation revenue	288 837	288 837	81 403	28.2%	71 565	24.8%	72 483	25.1%	73 717	25.5%	299 167	103.6%	58 426	58.2%	26.2%
Service charges - refuse revenue	184 166	184 166	49 127	26.7%	40 307	21.9%	43 241	23.5%	40 696	22.1%	173 370	94.1%	34 088	74.0%	19.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	22 333	22 333	4 218	18.9%	4 417	19.8%	4 324	19.4%	4 478	20.1%	17 438	78.1%	4 468	63.4%	.2%
Interest earned - external investments	8 082	8 082	1 661	20.5%	2 861	35.4%	1 333	16.5%	2 446	30.3%	8 301	102.7%	1 607	38.7%	52.2%
Interest earned - outstanding debtors	48 303	48 303	15 957	33.0%	17 327	35.9%	21 044	43.6%	24 939	51.6%	79 266	164.1%	15 568	117.2%	60.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	126 214	126 214	9 834	7.8%	9 107	7.2%	6 698	5.3%	8 797	7.0%	34 436	27.3%	9 438	29.4%	(6.8%)
Licences and permits	145	145	40	27.4%	42	28.6%	41	28.6%	50	34.6%	173	119.2%	102	69.3%	(50.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	795 670	798 908	298 682	37.5%	258 374	32.5%	178 590	22.4%	24 546	3.1%	760 192	95.2%	4 627	87.5%	430.5%
Other own revenue	442 951	48 672	15 636	3.5%	22 160	5.0%	21 315	43.8%	29 190	60.0%	88 302	181.4%	21 899	45.5%	33.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Operating Expenditure	5 457 847	5 501 483	664 867	12.2%	1 448 803	26.5%	2 234 556	40.6%	1 460 984	26.6%	5 809 210	105.6%	1 498 988	82.1%	(2.5%)
Employee related costs	1 123 633	1 147 516	268 975	23.9%	265 249	23.6%	243 086	21.2%	80 637	7.0%	857 946	74.8%	208 684	73.1%	(61.4%)
Remuneration of councillors	58 877	57 358	10 012	17.0%	10 854	18.4%	28 207	49.2%	5 814	10.1%	54 886	95.7%	11 565	67.4%	(49.7%)
Debt impairment	926 118	944 118	(991)	(.1%)	(110)	-	(1 172)	(.1%)	-	-	(2 274)	(.2%)	18	2.3%	(100.0%)
Depreciation and asset impairment	426 511	394 330	-	-	-	-	1 236 403	313.5%	1 236 403	313.5%	2 472 807	627.1%	-	-	(100.0%)
Finance charges	4 326	4 326	706	16.3%	70 875	1 638.3%	38 427	888.3%	58 473	1 351.6%	168 481	3 894.5%	53 187	264.9%	9.9%
Bulk purchases	2 251 496	2 251 496	315 597	14.0%	956 737	42.5%	552 361	24.5%	94 809	4.2%	1 919 504	85.3%	824 508	110.0%	(88.5%)
Other Materials	49 562	37 254	4 133	8.3%	4 489	9.1%	4 081	11.0%	3 304	8.9%	16 006	43.0%	12 437	58.6%	(73.4%)
Contracted services	320 969	369 117	31 294	9.7%	80 381	25.0%	79 454	21.5%	(38 243)	(10.4%)	152 887	41.4%	250 472	107.0%	(115.3%)
Transfers and grants	2 258	2 258	-	-	99	4.4%	801	35.5%	(134)	(6.0%)	765	33.9%	1 121	79.1%	(112.0%)
Other expenditure	294 097	293 710	35 143	11.9%	60 229	20.5%	52 908	18.0%	19 921	6.8%	168 201	57.3%	136 994	89.5%	(85.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	34 731	54 832	970 983		(124 254)		(995 103)		(278 040)		(426 413)		(566 008)		
Transfers recognised - capital	252 882	229 957	19 774	7.8%	43 063	17.0%	42 024	18.3%	18 228	7.9%	123 089	53.5%	103 897	7 755.8%	(82.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	287 613	284 789	990 757		(81 191)		(953 079)		(259 812)		(303 324)		(462 111)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	287 613	284 789	990 757		(81 191)		(953 079)		(259 812)		(303 324)		(462 111)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	287 613	284 789	990 757		(81 191)		(953 079)		(259 812)		(303 324)		(462 111)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	287 613	284 789	990 757		(81 191)		(953 079)		(259 812)		(303 324)		(462 111)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	287 613	284 789	29 373	10.2%	46 524	16.2%	11 936	4.2%	33 626	11.8%	121 459	42.6%	86 281	61.3%	(61.0%)
National Government	214 969	192 445	28 678	13.3%	39 073	18.2%	11 306	5.9%	22 990	11.9%	102 048	53.0%	68 950	82.6%	(66.7%)
Provincial Government	29 644	29 644	695	2.3%	5 900	19.9%	554	1.9%	5 203	17.6%	12 353	41.7%	6 610	77.7%	(21.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	244 613	222 089	29 373	12.0%	44 974	18.4%	11 861	5.3%	28 193	12.7%	114 401	51.5%	75 561	82.3%	(62.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	43 000	62 700	-	-	1 550	3.6%	76	.1%	5 433	8.7%	7 059	11.3%	10 721	16.8%	(49.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	287 613	284 789	29 373	10.2%	46 524	16.2%	11 936	4.2%	33 626	11.8%	121 459	42.6%	86 281	61.3%	(61.0%)
Governance and Administration	43 000	42 700	-	-	1 550	3.6%	26	.1%	2 723	6.4%	4 299	10.1%	7 670	42.8%	(64.5%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	19	99.6%	(100.0%)
Budget & Treasury Office	43 000	8 700	-	-	30	.1%	3	-	111	1.3%	144	1.7%	7 116	37.0%	(98.4%)
Corporate Services	-	34 000	-	-	1 520	-	24	.1%	2 611	7.7%	4 155	12.2%	535	-	388.0%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	244 613	242 089	29 373	12.0%	44 974	18.4%	11 861	4.9%	28 193	11.6%	114 401	47.3%	78 611	62.7%	(64.1%)
Planning and Development	244 613	242 089	29 373	12.0%	44 974	18.4%	11 861	4.9%	28 193	11.6%	114 401	47.3%	78 611	62.7%	(64.1%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	49	-	2 710	-	2 759	-	-	-	(100.0%)
Electricity	-	-	-	-	-	-	49	-	2 710	-	2 759	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	4 779 928	4 860 112	1 483 391	31.0%	1 206 837	25.2%	1 129 014	23.2%	872 254	17.9%	4 691 495	96.5%	940 611	97.9%	(7.3%)
Property rates, penalties and collection charges	644 397	583 044	135 819	21.1%	152 218	23.6%	155 303	26.6%	151 943	26.1%	595 283	102.1%	157 883	88.1%	(3.8%)
Service charges	2 936 468	1 997 060	549 659	18.7%	550 810	18.8%	471 374	23.6%	461 545	23.1%	2 033 389	101.8%	534 594	83.4%	(13.7%)
Other revenue	89 927	1 192 159	410 583	456.6%	191 860	213.3%	241 390	20.2%	236 666	19.9%	1 080 499	90.6%	230 473	167.0%	2.7%
Government - operating	792 225	798 908	294 885	37.2%	224 949	28.4%	176 931	22.1%	-	-	696 765	87.2%	-	100.0%	-
Government - capital	244 613	229 957	77 655	31.7%	72 435	29.6%	66 118	28.8%	600	.3%	216 808	94.3%	487	79.7%	23.3%
Interest	72 298	58 984	14 790	20.5%	14 565	20.1%	17 898	30.3%	21 499	36.4%	68 751	116.6%	17 175	85.2%	25.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 385 028)	(4 559 893)	(1 389 222)	31.7%	(1 295 413)	29.5%	(1 040 457)	22.8%	(1 195 703)	26.2%	(4 920 795)	107.9%	(890 057)	95.4%	34.3%
Suppliers and employees	(4 292 528)	(2 747 903)	(1 388 257)	32.3%	(1 224 538)	28.5%	(1 002 030)	36.5%	(1 132 988)	41.2%	(4 747 813)	172.8%	(836 869)	95.0%	35.4%
Finance charges	(92 499)	(1 258 471)	(706)	.8%	(70 875)	76.6%	(38 427)	3.1%	(62 715)	5.0%	(172 723)	13.7%	(53 187)	116.1%	17.9%
Transfers and grants	-	(553 519)	(260)	-	-	-	-	-	-	-	(260)	-	-	-	-
Net Cash from/(used) Operating Activities	394 900	300 219	94 169	23.8%	(88 577)	(22.4%)	88 557	29.5%	(323 449)	(107.7%)	(229 300)	(76.4%)	50 554	591.2%	(739.8%)
Cash Flow from Investing Activities															
Receipts	-	-	32 780	-	54 104	-	28 760	-	278 253	-	393 897	-	25	69.0%	1 098 108.6%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	32 780	-	54 104	-	28 760	-	278 253	-	393 897	-	25	69.0%	1 098 108.6%
Payments	(287 613)	(284 789)	(29 373)	10.2%	(46 524)	16.2%	(22 436)	7.9%	(33 626)	11.8%	(131 959)	46.3%	(36 926)	51.9%	(8.9%)
Capital assets	(287 613)	(284 789)	(29 373)	10.2%	(46 524)	16.2%	(22 436)	7.9%	(33 626)	11.8%	(131 959)	46.3%	(36 926)	51.9%	(8.9%)
Net Cash from/(used) Investing Activities	(287 613)	(284 789)	3 406	(1.2%)	7 581	(2.6%)	6 325	(2.2%)	244 627	(85.9%)	261 938	(92.0%)	(36 901)	(5.0%)	(762.9%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	.4%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	.4%	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	107 288	15 429	97 575	90.9%	(80 996)	(75.5%)	94 881	614.9%	(78 822)	(510.9%)	32 638	211.5%	13 653	(388.4%)	(677.3%)
Cash/cash equivalents at the year begin:	(121 138)	67 453	67 518	(55.7%)	165 093	(136.3%)	84 097	124.7%	178 978	265.3%	67 518	100.1%	53 864	62.8%	232.3%
Cash/cash equivalents at the year end:	(13 850)	82 882	165 093	(1 192.0%)	84 097	(607.2%)	178 978	215.9%	100 156	120.8%	100 156	120.8%	67 518	(42.7%)	48.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	143 659	3.7%	92 727	2.4%	70 407	1.8%	3 626 145	92.2%	3 932 938	50.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	131 419	17.0%	80 249	10.4%	62 745	8.1%	500 563	64.6%	774 977	10.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	60 967	7.0%	26 615	3.0%	21 807	2.5%	766 875	87.5%	876 264	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	29 179	2.7%	20 213	1.9%	18 007	1.7%	1 017 928	93.8%	1 085 326	14.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 478	2.2%	10 891	1.6%	10 170	1.5%	625 640	94.6%	661 179	8.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 379	2.7%	16 649	3.9%	2 074	.5%	392 636	92.9%	422 737	5.5%	-	-	-	-
Total By Income Source	391 081	5.0%	247 344	3.2%	185 210	2.4%	6 929 787	89.4%	7 753 422	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	24 570	5.2%	25 495	5.4%	8 519	1.8%	411 489	87.5%	470 073	6.1%	-	-	-	-
Commercial	164 607	20.7%	81 230	10.2%	60 900	7.7%	488 069	61.4%	794 806	10.3%	-	-	-	-
Households	199 387	3.1%	138 933	2.2%	114 039	1.8%	5 948 111	92.9%	6 400 471	82.6%	-	-	-	-
Other	2 516	2.9%	1 685	1.9%	1 752	2.0%	82 118	93.2%	88 071	1.1%	-	-	-	-
Total By Customer Group	391 081	5.0%	247 344	3.2%	185 210	2.4%	6 929 787	89.4%	7 753 422	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	366 275	19.8%	-	-	1 482 990	80.2%	-	-	1 849 265	68.5%
Bulk Water	98 069	19.1%	-	-	416 282	80.9%	-	-	514 351	19.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	189 722	56.6%	2 593	.8%	142 791	42.6%	-	-	335 106	12.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	654 066	24.2%	2 593	.1%	2 042 063	75.7%	-	-	2 698 722	100.0%

Contact Details

Municipal Manager	Mr Dithabe Nkoane(acting)	016 950 5102
Financial Manager	Mr Andile Dyakala (acting)	016 950 5429

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	1 045 079	1 046 243	270 698	25.9%	271 101	25.9%	246 406	23.6%	235 085	22.5%	1 023 290	97.8%	237 427	75.6%	(1.0%)
Property rates	206 625	205 908	44 829	21.7%	57 351	27.8%	54 255	26.3%	55 617	27.0%	212 052	103.0%	59 638	107.6%	(6.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	353 704	349 198	102 647	29.0%	87 365	24.7%	78 395	22.4%	83 429	23.9%	351 836	100.8%	80 728	45.4%	3.3%
Service charges - water revenue	205 140	198 013	52 811	25.7%	54 627	26.6%	60 061	30.3%	59 526	30.1%	227 024	114.7%	43 547	69.3%	36.7%
Service charges - sanitation revenue	42 429	41 474	10 715	25.3%	9 957	23.5%	10 456	25.2%	10 568	25.5%	41 696	100.5%	10 183	102.8%	3.8%
Service charges - refuse revenue	41 970	38 362	9 941	23.7%	9 733	23.2%	9 735	25.4%	9 721	25.3%	39 131	102.0%	9 032	93.0%	7.6%
Service charges - other	-	-	-	-	2 370	-	-	-	-	-	2 370	-	-	-	-
Rental of facilities and equipment	1 300	1 300	325	25.0%	303	23.3%	301	23.2%	471	36.3%	1 400	107.7%	318	86.2%	48.3%
Interest earned - external investments	6 959	12 959	2 014	28.9%	1 014	14.6%	992	7.7%	9 545	73.7%	13 565	104.7%	1 390	35.7%	586.8%
Interest earned - outstanding debtors	7 529	7 529	3 065	40.7%	3 527	46.8%	2 684	35.7%	2 937	39.0%	12 213	162.2%	2 912	108.9%	.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	50 342	50 342	56	.1%	444	.9%	804	1.6%	58	.1%	1 362	2.7%	28 030	66.4%	(99.8%)
Licences and permits	41	41	-	-	-	-	-	-	-	-	-	-	-	2.5%	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	119 802	131 735	42 343	35.3%	42 681	35.6%	26 080	19.8%	-	-	111 104	84.3%	457	101.1%	(100.0%)
Other own revenue	9 239	9 383	1 952	21.1%	1 731	18.7%	2 643	28.2%	3 267	34.8%	9 593	102.2%	1 917	117.4%	70.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	(55)	-	(55)	-	(725)	-	(92.4%)
Operating Expenditure	1 109 759	1 115 733	246 807	22.2%	254 665	22.9%	232 655	20.9%	533 379	47.8%	1 267 507	113.6%	319 246	89.4%	67.1%
Employee related costs	288 593	289 703	63 302	21.9%	66 137	22.9%	65 900	22.7%	65 099	22.5%	260 438	89.9%	57 187	88.3%	13.8%
Remuneration of councillors	12 390	12 427	3 001	24.2%	3 011	24.3%	3 352	27.0%	3 102	25.0%	12 465	100.3%	2 976	102.4%	4.2%
Debt impairment	87 815	87 815	-	-	19 388	22.1%	3 143	3.6%	2 470	2.8%	25 001	28.5%	52 189	90.9%	(95.3%)
Depreciation and asset impairment	117 244	117 244	29 311	25.0%	29 311	25.0%	32 668	27.9%	40 179	34.3%	131 469	112.1%	26 634	97.7%	50.9%
Finance charges	25 943	25 943	666	2.6%	8 414	32.4%	750	2.9%	7 593	29.3%	17 423	67.2%	8 399	79.7%	(9.6%)
Bulk purchases	373 213	369 479	125 127	33.5%	84 772	22.7%	89 467	24.2%	85 949	23.3%	385 315	104.3%	93 322	102.1%	(7.9%)
Other Materials	13 638	15 019	1 624	11.9%	4 375	32.1%	3 028	20.2%	6 490	43.2%	15 517	103.3%	6 029	133.8%	7.6%
Contracted services	135 741	133 800	12 218	9.0%	26 272	19.4%	24 527	18.3%	25 315	18.9%	88 332	66.0%	37 757	65.4%	(33.0%)
Transfers and grants	287	587	270	94.2%	202	70.6%	-	-	-	-	472	80.5%	19 950	99.3%	(100.0%)
Other expenditure	54 895	63 714	11 290	20.6%	12 781	23.3%	9 799	15.4%	15 204	23.9%	49 075	77.0%	14 796	48.1%	2.8%
Loss on disposal of PPE	-	-	-	-	-	-	21	-	281 979	-	282 000	-	7	6.6%	4 290 512.1%
Surplus/(Deficit)	(64 680)	(69 489)	23 890		16 437		13 750		(298 295)		(244 217)		(81 818)		
Transfers recognised - capital	65 223	90 077	(875)	(1.3%)	16 815	25.8%	57 983	64.4%	25 918	28.8%	99 840	110.8%	378	89.3%	6 764.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	543	20 587	23 015		33 251		71 733		(272 377)		(144 377)		(81 441)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	543	20 587	23 015		33 251		71 733		(272 377)		(144 377)		(81 441)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	543	20 587	23 015		33 251		71 733		(272 377)		(144 377)		(81 441)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	543	20 587	23 015		33 251		71 733		(272 377)		(144 377)		(81 441)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	110 162	144 761	10 796	9.8%	17 953	16.3%	33 459	23.1%	22 390	15.5%	84 597	58.4%	30 329	68.8%	(26.2%)
National Government	52 773	59 226	7 363	14.0%	6 736	12.8%	4 088	6.9%	4 924	8.3%	23 111	39.0%	(703)	55.5%	(800.5%)
Provincial Government	4 300	4 250	1 835	42.7%	4 697	109.2%	1 820	42.8%	4 032	94.9%	12 385	291.4%	8 718	314.2%	(53.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	8 150	-	-	-	-	-	-	-	-	-	-	-	-	1.7%	-
Transfers recognised - capital	65 223	63 476	9 199	14.1%	11 432	17.5%	5 908	9.3%	8 957	14.1%	35 496	55.9%	8 015	55.4%	11.8%
Borrowing	32 650	37 830	964	3.0%	4 379	13.4%	4 335	11.5%	6 229	16.5%	15 906	42.0%	12 572	63.8%	(50.5%)
Internally generated funds	12 289	16 854	356	2.9%	2 139	17.4%	3 624	21.5%	6 013	35.7%	12 132	72.0%	6 417	70.1%	(6.3%)
Public contributions and donations	-	26 601	277	-	3	-	19 591	73.6%	1 192	4.5%	21 063	79.2%	3 326	-	(64.2%)
Capital Expenditure Standard Classification	110 162	144 761	10 796	9.8%	17 953	16.3%	33 459	23.1%	22 390	15.5%	84 597	58.4%	30 329	68.8%	(26.2%)
Governance and Administration	5 729	9 312	126	2.2%	124	2.2%	1 372	14.7%	2 161	23.2%	3 782	40.6%	3 920	30.3%	(44.9%)
Executive & Council	-	750	-	-	-	-	-	-	1 339	178.6%	1 339	178.6%	386	64.2%	246.7%
Budget & Treasury Office	5 729	2 251	4	.1%	96	1.7%	24	1.1%	-	-	123	5.5%	-	.1%	-
Corporate Services	-	6 311	122	-	28	-	1 347	21.3%	822	13.0%	2 320	36.8%	3 534	-	(76.7%)
Community and Public Safety	10 377	13 177	16	.2%	955	9.2%	1 234	9.4%	6 695	50.8%	8 900	67.5%	4 896	136.9%	36.7%
Community & Social Services	4 300	4 294	-	-	-	-	683	15.9%	3 461	80.6%	4 144	96.5%	718	50.9%	382.3%
Sport And Recreation	3 370	4 571	16	.5%	619	18.4%	133	2.9%	180	3.9%	948	20.7%	3 925	83.6%	(95.4%)
Public Safety	2 707	4 312	-	-	337	12.4%	417	9.7%	3 054	70.8%	3 808	88.3%	253	81.1%	1 104.8%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 466	25 640	4 234	20.7%	-	-	2 587	10.1%	5 557	21.7%	12 378	48.3%	10 567	77.1%	(47.4%)
Planning and Development	20	20	9	45.0%	-	-	-	-	10	47.6%	19	92.6%	171	80.1%	(94.4%)
Road Transport	20 446	25 620	4 225	20.7%	-	-	2 587	10.1%	5 548	21.7%	12 359	48.2%	10 397	77.1%	(46.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	73 590	96 632	6 420	8.7%	16 874	22.9%	28 266	29.3%	7 977	8.3%	59 537	61.6%	10 945	60.2%	(27.1%)
Electricity	18 090	24 664	977	5.4%	310	1.7%	2 448	9.9%	1 098	4.5%	4 834	19.6%	8 858	64.6%	(87.6%)
Water	35 755	50 332	4 800	13.4%	11 155	31.2%	23 121	45.9%	2 810	5.6%	41 885	83.2%	(618)	65.4%	(554.5%)
Waste Water Management	12 690	17 481	643	5.1%	5 306	41.8%	1 677	9.6%	3 317	19.0%	10 943	62.6%	2 705	58.3%	22.6%
Waste Management	7 055	4 155	-	-	103	1.5%	1 021	24.6%	752	18.1%	1 875	45.1%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 022 487	1 040 858	288 378	28.2%	244 818	23.9%	302 692	29.1%	230 071	22.1%	1 065 959	102.4%	174 512	98.7%	31.8%
Property rates, penalties and collection charges	190 461	190 461	44 829	23.5%	57 814	30.4%	54 255	28.5%	56 860	29.9%	213 758	112.2%	59 638	96.5%	(4.7%)
Service charges	611 717	619 519	137 908	22.5%	156 428	25.6%	144 773	23.4%	124 349	20.1%	563 457	91.0%	107 167	97.4%	16.0%
Other revenue	20 795	18 912	60 843	292.6%	3 241	15.6%	15 925	84.2%	3 288	17.4%	83 297	440.4%	2 572	115.8%	27.9%
Government - operating	119 802	119 802	40 497	33.8%	5 980	5.0%	26 080	21.8%	1 201	1.0%	73 759	61.6%	457	94.1%	162.8%
Government - capital	65 223	71 676	275	.4%	16 815	25.8%	57 983	80.9%	28 532	39.8%	103 605	144.5%	378	110.4%	7 457.2%
Interest	14 487	20 487	4 025	27.8%	4 541	31.3%	3 676	17.9%	15 841	77.3%	28 083	137.1%	4 302	74.1%	268.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(904 735)	(903 628)	(263 215)	29.1%	(201 906)	22.3%	(210 039)	23.2%	(372 772)	41.3%	(1 047 933)	116.0%	(219 563)	92.3%	69.8%
Suppliers and employees	(878 505)	(877 098)	(262 478)	29.9%	(193 290)	22.0%	(209 290)	23.9%	(365 179)	41.6%	(1 030 237)	117.5%	(191 214)	92.5%	91.0%
Finance charges	(25 943)	(25 943)	(467)	1.8%	(8 414)	32.4%	(750)	2.9%	(7 593)	29.3%	(17 224)	66.4%	(8 399)	79.7%	(9.6%)
Transfers and grants	(287)	(587)	(270)	94.2%	(202)	70.6%	-	-	-	-	(472)	80.5%	(19 950)	98.0%	(100.0%)
Net Cash from/(used) Operating Activities	117 752	137 230	25 163	21.4%	42 911	36.4%	92 653	67.5%	(142 701)	(104.0%)	18 026	13.1%	(45 051)	143.0%	216.8%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	140 935	-	140 935	-	(725)	-	(19 546.1%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	140 935	-	140 935	-	(725)	-	(19 546.1%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(110 162)	(144 761)	(10 796)	9.8%	(17 953)	16.3%	(33 459)	23.1%	(51 411)	35.5%	(113 617)	78.5%	(54 856)	85.1%	(6.3%)
Capital assets	(110 162)	(144 761)	(10 796)	9.8%	(17 953)	16.3%	(33 459)	23.1%	(51 411)	35.5%	(113 617)	78.5%	(54 856)	85.1%	(6.3%)
Net Cash from/(used) Investing Activities	(110 162)	(144 761)	(10 796)	9.8%	(17 953)	16.3%	(33 459)	23.1%	89 525	(61.8%)	27 318	(18.9%)	(55 581)	85.1%	(261.1%)
Cash Flow from Financing Activities															
Receipts	32 736	33 973	813	2.5%	(8 932)	(27.3%)	-	-	-	-	(8 119)	(23.9%)	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	31 900	33 973	813	2.6%	(8 932)	(28.0%)	-	-	-	-	(8 119)	(23.9%)	-	-	-
Increase (decrease) in consumer deposits	836	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(31 578)	(31 578)	(1 826)	5.8%	(1 344)	4.3%	4 400	(13.9%)	1 404	(4.4%)	2 634	(8.3%)	(11 193)	(104.4%)	(112.5%)
Repayment of borrowing	(31 578)	(31 578)	(1 826)	5.8%	(1 344)	4.3%	4 400	(13.9%)	1 404	(4.4%)	2 634	(8.3%)	(11 193)	(104.4%)	(112.5%)
Net Cash from/(used) Financing Activities	1 158	2 394	(1 012)	(87.4%)	(10 277)	(887.4%)	4 400	183.8%	1 404	58.6%	(5 485)	(229.1%)	(11 193)	76.0%	(112.5%)
Net Increase/(Decrease) in cash held	8 748	(5 136)	13 355	152.7%	14 682	167.8%	63 594	(1 238.1%)	(51 773)	1 007.9%	39 859	(776.0%)	(111 824)	(1 507.6%)	(53.7%)
Cash/cash equivalents at the year begin:	125 810	201 984	201 984	160.5%	215 339	171.2%	230 021	113.9%	293 615	145.4%	201 984	100.0%	306 452	100.0%	(4.2%)
Cash/cash equivalents at the year end:	134 558	196 848	215 339	160.0%	230 021	170.9%	293 615	149.2%	241 843	122.9%	241 843	122.9%	194 628	154.7%	24.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17 760	17.0%	14 036	13.4%	5 034	4.8%	67 658	64.8%	104 488	32.0%	-	-	125 239	120.0%
Trade and Other Receivables from Exchange Transactions - Electricity	12 922	55.9%	990	4.3%	842	3.6%	8 367	36.2%	23 121	7.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 755	19.9%	5 340	5.4%	4 114	4.1%	70 005	70.6%	99 213	30.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 008	20.3%	737	5.0%	572	3.9%	10 475	70.8%	14 792	4.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 595	15.4%	999	5.9%	658	3.9%	12 630	74.8%	16 882	5.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	973	3.4%	850	3.0%	740	2.6%	25 650	90.9%	28 213	8.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(13 934)	(34.8%)	15 023	37.5%	4 343	10.9%	34 581	86.4%	40 013	12.2%	-	-	-	-
Total By Income Source	43 078	13.2%	37 975	11.6%	16 303	5.0%	229 366	70.2%	326 722	100.0%	-	-	125 239	38.0%
Debtors Age Analysis By Customer Group														
Organs of State	(441)	(4.8%)	636	7.0%	516	5.6%	8 419	92.2%	9 130	2.8%	-	-	-	-
Commercial	27 430	48.2%	2 807	4.9%	1 536	2.7%	25 148	44.2%	56 921	17.4%	-	-	-	-
Households	16 090	6.2%	34 531	13.2%	14 252	5.5%	195 799	75.1%	260 671	79.8%	-	-	125 239	48.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	43 078	13.2%	37 975	11.6%	16 303	5.0%	229 366	70.2%	326 722	100.0%	-	-	125 239	38.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	19 677	100.0%	-	-	-	-	-	-	19 677	19.7%
Bulk Water	12 726	100.0%	-	-	-	-	-	-	12 726	12.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	67 331	100.0%	-	-	-	-	-	-	67 331	67.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	99 734	100.0%	-	-	-	-	-	-	99 734	100.0%

Contact Details

Municipal Manager	Mr A S Albert de Klerk	
Financial Manager		016 360 7412

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	794 959	785 466	221 388	27.8%	187 951	23.6%	181 385	23.1%	154 176	19.6%	744 901	94.8%	148 790	85.4%	3.6%
Property rates	110 158	110 739	27 410	24.9%	27 265	24.8%	27 501	24.8%	27 586	24.9%	109 761	99.1%	26 614	101.7%	3.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	306 050	300 586	87 587	28.6%	69 067	22.6%	65 961	21.9%	68 766	22.9%	291 382	96.9%	66 767	82.7%	3.0%
Service charges - water revenue	113 659	117 286	29 000	25.5%	29 856	26.3%	29 095	24.8%	29 803	25.4%	117 754	100.4%	24 366	89.1%	22.3%
Service charges - sanitation revenue	29 038	29 516	7 391	25.5%	7 238	24.9%	7 178	24.3%	7 255	24.6%	29 063	98.5%	6 206	74.6%	16.9%
Service charges - refuse revenue	31 655	31 499	7 944	25.1%	7 611	24.0%	7 389	23.5%	7 436	23.6%	30 380	96.4%	6 716	90.4%	10.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 798	5 259	807	16.8%	851	17.7%	1 918	36.5%	2 010	38.2%	5 585	106.2%	1 789	112.6%	12.3%
Interest earned - external investments	2 000	2 800	680	34.0%	1 629	81.4%	1 362	48.7%	1 522	54.3%	5 193	185.5%	1 727	190.4%	(11.9%)
Interest earned - outstanding debtors	17 669	24 889	6 017	34.1%	6 427	36.4%	6 620	26.6%	7 005	28.1%	26 070	104.7%	5 741	122.0%	22.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	45 920	19 145	99	.2%	51	.1%	23	.1%	18	.1%	191	1.0%	4 072	9.2%	(99.6%)
Licences and permits	25	25	6	23.7%	8	31.5%	20	80.0%	23	90.2%	56	225.4%	2	132.9%	1 188.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	131 122	138 422	53 225	40.6%	34 858	26.6%	33 214	24.0%	2 085	1.5%	123 382	89.1%	1 005	57.4%	107.6%
Other own revenue	2 864	5 300	1 223	42.7%	3 090	107.9%	1 105	20.8%	667	12.6%	6 084	114.8%	3 788	1 761.1%	(82.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	817 331	792 983	144 127	17.6%	168 123	20.6%	149 952	18.9%	169 744	21.4%	631 945	79.7%	165 131	84.8%	2.8%
Employee related costs	196 166	186 800	42 153	21.5%	42 393	21.6%	43 248	23.2%	42 737	22.9%	170 531	91.3%	40 690	94.8%	5.0%
Remuneration of councillors	12 091	11 076	2 673	22.1%	2 673	22.1%	2 912	26.3%	2 593	23.4%	10 851	98.0%	3 149	99.8%	(17.7%)
Debt impairment	137 910	109 533	-	-	17 258	12.5%	9 049	8.3%	2 509	2.3%	28 817	26.3%	1 791	64.9%	40.1%
Depreciation and asset impairment	38 768	38 922	-	-	1	-	-	-	-	-	1	-	-	-	-
Finance charges	9 711	9 692	1 264	13.0%	834	8.6%	1 610	16.6%	1 190	12.3%	4 897	50.5%	1 283	52.3%	(7.3%)
Bulk purchases	296 075	306 308	75 877	25.6%	75 871	25.6%	65 992	21.5%	78 643	25.7%	296 383	96.8%	90 132	99.4%	(12.7%)
Other Materials	22 443	14 591	2 805	12.5%	3 034	13.5%	4 186	28.7%	3 604	24.7%	13 629	93.4%	4 418	88.3%	(18.4%)
Contracted services	55 341	70 253	10 976	19.8%	11 840	21.4%	12 916	18.4%	27 606	39.3%	63 338	90.2%	17 579	85.9%	57.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	48 825	45 808	8 380	17.2%	14 219	29.1%	10 038	21.9%	10 861	23.7%	43 498	95.0%	6 090	82.1%	78.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 373)	(7 517)	77 262		19 828		31 434		(15 568)		112 956		(16 341)		
Transfers recognised - capital	76 565	72 950	21 875	28.6%	14 698	19.2%	(10 874)	(14.9%)	8 872	12.2%	34 571	47.4%	11 988	97.0%	(26.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	54 193	65 433	99 137		34 526		20 559		(6 695)		147 527		(4 353)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	54 193	65 433	99 137		34 526		20 559		(6 695)		147 527		(4 353)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	54 193	65 433	99 137		34 526		20 559		(6 695)		147 527		(4 353)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	54 193	65 433	99 137		34 526		20 559		(6 695)		147 527		(4 353)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	90 468	95 270	5 049	5.6%	7 504	8.3%	12 303	12.9%	21 804	22.9%	46 660	49.0%	27 725	60.9%	(21.4%)
National Government	59 371	67 297	4 804	8.1%	3 624	6.1%	5 935	8.8%	16 767	24.9%	31 131	46.3%	23 942	76.2%	(30.0%)
Provincial Government	3 320	7 292	-	-	-	-	-	-	-	-	-	-	1 614	37.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	821	-	952	-	1 773	-	1 208	43.2%	(21.2%)
Transfers recognised - capital	62 691	74 589	4 804	7.7%	3 624	5.8%	6 756	9.1%	17 720	23.8%	32 904	44.1%	26 765	72.8%	(33.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27 777	20 682	245	.9%	3 880	14.0%	5 547	26.8%	4 084	19.7%	13 756	66.5%	960	9.2%	325.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	90 468	95 270	5 049	5.6%	7 504	8.3%	12 303	12.9%	21 804	22.9%	46 660	49.0%	27 725	60.9%	(21.4%)
Governance and Administration	5 100	3 498	245	4.8%	716	14.0%	1 182	33.8%	343	9.8%	2 486	71.1%	2 345	41.1%	(85.4%)
Executive & Council	800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	4 300	95	-	-	15	.3%	160	167.3%	-	-	174	182.5%	322	5.0%	(100.0%)
Corporate Services	-	3 402	245	-	701	-	1 023	30.1%	343	10.1%	2 312	68.0%	2 024	-	(83.0%)
Community and Public Safety	11 354	16 278	1 878	16.5%	2 451	21.6%	378	2.3%	5 275	32.4%	9 982	61.3%	9 168	57.7%	(42.5%)
Community & Social Services	5 502	5 882	-	-	59	1.1%	331	5.6%	2 575	43.8%	2 965	50.4%	1 614	30.8%	59.5%
Sport And Recreation	5 833	10 390	1 878	32.2%	2 392	41.0%	47	.5%	2 700	26.0%	7 017	67.5%	7 554	66.6%	(64.3%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	87.5%	-
Housing	20	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 130	28 647	2 411	8.0%	3 316	11.0%	2 649	9.2%	4 776	16.7%	13 151	45.9%	9 025	64.2%	(47.1%)
Planning and Development	2 460	2 710	-	-	-	-	821	30.3%	952	35.1%	1 773	65.4%	54	2.2%	1 663.7%
Road Transport	27 670	25 937	2 411	8.7%	3 316	12.0%	1 828	7.0%	3 824	14.7%	11 378	43.9%	8 971	70.2%	(57.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	77.5%	-
Trading Services	43 884	46 848	515	1.2%	1 022	2.3%	8 094	17.3%	11 410	24.4%	21 041	44.9%	7 187	63.3%	58.8%
Electricity	17 884	21 583	43	2%	696	3.9%	5 856	27.1%	307	1.4%	6 902	32.0%	2 928	68.4%	(89.5%)
Water	25 600	25 100	472	1.8%	326	1.3%	2 072	8.3%	11 103	44.2%	13 973	55.7%	4 104	59.4%	170.5%
Waste Water Management	400	165	-	-	-	-	165	100.0%	-	-	165	100.0%	155	73.0%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	730 885	708 803	210 412	28.8%	188 835	25.8%	166 375	23.5%	109 644	15.5%	675 266	95.3%	119 236	98.7%	(8.0%)
Property rates, penalties and collection charges	93 634	87 484	19 932	21.3%	20 072	21.4%	26 375	30.1%	21 923	25.1%	88 302	100.9%	19 854	97.5%	10.4%
Service charges	408 342	380 585	94 488	23.1%	96 366	23.6%	86 916	22.8%	76 430	20.1%	354 199	93.1%	81 524	85.0%	(6.2%)
Other revenue	12 280	15 409	7 809	63.6%	9 382	76.4%	9 094	59.0%	9 309	60.4%	35 594	231.0%	16 225	576.2%	(42.6%)
Government - operating	131 122	138 422	56 850	43.4%	33 149	25.3%	31 213	22.5%	725	.5%	121 937	88.1%	632	96.6%	14.6%
Government - capital	76 565	72 923	30 375	39.7%	29 048	37.9%	11 637	16.0%	-	-	71 060	97.4%	-	98.5%	-
Interest	8 942	13 981	959	10.7%	818	9.2%	1 140	8.2%	1 257	9.0%	4 174	29.9%	1 001	35.3%	25.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(640 653)	(644 528)	(175 951)	27.5%	(160 492)	25.1%	(136 055)	21.1%	(142 283)	22.1%	(614 781)	95.4%	(132 364)	98.5%	7.5%
Suppliers and employees	(630 942)	(634 836)	(175 951)	27.9%	(157 971)	25.0%	(136 055)	21.4%	(139 907)	22.0%	(609 884)	96.1%	(129 797)	98.9%	7.8%
Finance charges	(9 711)	(9 692)	-	-	(2 521)	26.0%	-	-	(2 376)	24.5%	(4 897)	50.5%	(2 567)	80.0%	(7.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	90 232	64 275	34 461	38.2%	28 343	31.4%	30 320	47.2%	(32 639)	(50.8%)	60 485	94.1%	(13 128)	100.0%	148.6%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	1 509	-	-	-	-	-	1 509	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	1 509	-	-	-	-	-	1 509	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(90 468)	(95 270)	(17 859)	19.7%	(17 360)	19.2%	(12 392)	13.0%	(19 609)	20.6%	(67 220)	70.6%	(16 634)	53.9%	17.9%
Capital assets	(90 468)	(95 270)	(17 859)	19.7%	(17 360)	19.2%	(12 392)	13.0%	(19 609)	20.6%	(67 220)	70.6%	(16 634)	53.9%	17.9%
Net Cash from/(used) Investing Activities	(90 468)	(95 270)	(17 859)	19.7%	(15 850)	17.5%	(12 392)	13.0%	(19 609)	20.6%	(65 711)	69.0%	(16 634)	53.9%	17.9%
Cash Flow from Financing Activities															
Receipts	-	-	161	-	145	-	77	-	153	-	535	-	93	-	63.8%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	161	-	145	-	77	-	153	-	535	-	93	-	63.8%
Payments	(4 010)	(4 010)	-	-	(1 933)	48.2%	-	-	(2 078)	51.8%	(4 010)	100.0%	(1 889)	160.2%	10.0%
Repayment of borrowing	(4 010)	(4 010)	-	-	(1 933)	48.2%	-	-	(2 078)	51.8%	(4 010)	100.0%	(1 889)	160.2%	10.0%
Net Cash from/(used) Financing Activities	(4 010)	(4 010)	161	(4.0%)	(1 788)	44.6%	77	(1.9%)	(1 925)	48.0%	(3 475)	86.7%	(1 795)	61.1%	7.2%
Net Increase/(Decrease) in cash held	(4 246)	(35 006)	16 763	(394.8%)	10 704	(252.1%)	18 005	(51.4%)	(54 174)	154.8%	(8 701)	24.9%	(31 557)	(2 621.5%)	71.7%
Cash/cash equivalents at the year begin:	9 027	47 307	47 307	524.0%	64 069	709.7%	74 774	158.1%	92 779	196.1%	47 307	100.0%	75 656	-	22.6%
Cash/cash equivalents at the year end:	4 781	12 301	64 069	1 340.2%	74 774	1 564.1%	92 779	754.2%	38 605	313.8%	38 605	313.8%	44 098	488.5%	(12.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 684	5.2%	6 125	2.5%	5 627	2.3%	219 789	90.0%	244 225	32.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	20 638	10.4%	5 607	2.8%	5 293	2.7%	166 842	84.1%	198 381	26.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 911	10.1%	3 005	3.8%	2 382	3.0%	64 915	83.0%	78 212	10.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 718	4.3%	1 694	2.7%	1 566	2.5%	57 442	90.6%	63 420	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 797	3.2%	1 990	2.3%	1 863	2.1%	80 711	92.4%	87 362	11.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 152	2.8%	1 064	1.4%	1 168	1.5%	72 642	94.3%	77 027	10.3%	-	-	-	-
Total By Income Source	48 901	6.5%	19 486	2.6%	17 898	2.4%	662 341	88.5%	748 627	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 190	18.2%	1 519	5.3%	932	3.3%	20 801	73.1%	28 442	3.8%	-	-	-	-
Commercial	15 872	46.5%	1 575	4.6%	1 048	3.1%	15 638	45.8%	34 133	4.6%	-	-	-	-
Households	27 433	4.2%	16 112	2.5%	15 670	2.4%	595 111	91.0%	654 326	87.4%	-	-	-	-
Other	406	1.3%	280	.9%	249	.8%	30 791	97.1%	31 726	4.2%	-	-	-	-
Total By Customer Group	48 901	6.5%	19 486	2.6%	17 898	2.4%	662 341	88.5%	748 627	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 178	100.0%	-	-	-	-	-	-	2 178	26.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 523	100.0%	-	-	-	-	-	-	2 523	30.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 429	100.0%	-	-	-	-	-	-	3 429	41.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	86	100.0%	-	-	-	-	-	-	86	1.0%
Total	8 216	100.0%	-	-	-	-	-	-	8 216	100.0%

Contact Details

Municipal Manager	Ms Gugu Thimane (Acting)	
Financial Manager	Ms Gugu Mncube (Acting)	016 492 0031

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	375 966	377 722	135 659	36.1%	110 342	29.3%	88 846	23.5%	28 338	7.5%	363 185	96.2%	37 136	97.9%	(23.7%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	490	490	87	17.8%	108	22.0%	58	11.9%	64	13.1%	317	64.8%	48	73.5%	33.9%
Interest earned - external investments	1 680	1 900	839	50.0%	350	20.8%	754	39.7%	842	44.3%	2 785	146.6%	567	159.9%	48.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	1 500	1 500	35	2.3%	25	1.7%	45	3.0%	20	1.3%	125	8.3%	45	259.9%	(55.6%)
Agency services	83 199	72 032	11 614	14.0%	16 542	19.9%	15 600	21.7%	16 875	23.4%	60 630	84.2%	29 970	88.5%	(43.7%)
Transfers recognised - operational	277 241	278 713	120 132	43.3%	89 573	32.3%	66 204	23.8%	1 497	.5%	277 406	99.5%	-	99.9%	(100.0%)
Other own revenue	11 717	22 947	2 952	25.2%	3 681	31.4%	6 173	26.9%	9 038	39.4%	21 844	95.2%	6 455	94.2%	40.0%
Gains on disposal of PPE	140	140	-	-	64	45.5%	11	8.1%	2	1.7%	77	55.3%	51	36.3%	(95.3%)
Operating Expenditure	386 251	401 804	92 026	23.8%	91 248	23.6%	106 447	26.5%	98 936	24.6%	388 658	96.7%	112 216	97.8%	(11.8%)
Employee related costs	252 666	260 290	66 553	26.3%	64 039	25.3%	65 007	25.0%	64 266	24.7%	259 865	99.8%	61 027	100.5%	5.3%
Remuneration of councillors	14 028	13 174	3 201	22.8%	3 178	22.7%	3 742	28.4%	3 299	25.0%	13 420	101.9%	3 181	98.6%	3.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 099	11 620	-	-	-	-	6 778	58.3%	4 154	35.7%	10 932	94.1%	12 534	84.3%	(66.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	7 454	7 876	2 200	29.5%	1 336	17.9%	1 276	16.2%	3 320	42.2%	8 132	103.3%	1 923	97.3%	72.7%
Contracted services	52 817	58 796	6 397	12.1%	10 598	20.1%	18 783	31.9%	13 004	22.1%	48 783	83.0%	24 244	91.6%	(46.4%)
Transfers and grants	9 288	9 502	2 117	22.8%	2 584	27.8%	3 029	31.9%	1 831	19.3%	9 560	100.6%	942	102.4%	94.3%
Other expenditure	37 859	40 507	11 558	30.5%	9 513	25.1%	7 832	19.3%	9 042	22.3%	37 944	93.7%	8 291	92.3%	9.1%
Loss on disposal of PPE	40	40	-	-	-	-	-	-	22	54.1%	22	54.1%	74	184.7%	(70.7%)
Surplus/(Deficit)	(10 284)	(24 082)	43 633		19 093		(17 601)		(70 598)		(25 473)		(75 080)		
Transfers recognised - capital	-	-	(1 705)	-	-	-	-	-	-	-	(1 705)	-	(842)	58.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(10 284)	(24 082)	41 928		19 093		(17 601)		(70 598)		(27 178)		(75 922)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(10 284)	(24 082)	41 928		19 093		(17 601)		(70 598)		(27 178)		(75 922)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(10 284)	(24 082)	41 928		19 093		(17 601)		(70 598)		(27 178)		(75 922)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(10 284)	(24 082)	41 928		19 093		(17 601)		(70 598)		(27 178)		(75 922)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	3 600	3 886	602	16.7%	1 882	52.3%	478	12.3%	239	6.1%	3 201	82.4%	1 113	50.8%	(78.5%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 600	3 886	602	16.7%	1 882	52.3%	478	12.3%	239	6.1%	3 201	82.4%	1 113	50.8%	(78.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	3 600	3 886	602	16.7%	1 882	52.3%	478	12.3%	239	6.1%	3 201	82.4%	1 113	50.8%	(78.5%)
Governance and Administration	3 600	3 886	602	16.7%	1 882	52.3%	478	12.3%	239	6.1%	3 201	82.4%	1 113	50.8%	(78.5%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 600	3 886	42	1.2%	1 593	44.3%	-	-	-	-	1 636	42.1%	815	16.3%	(100.0%)
Corporate Services	-	-	559	-	289	-	478	-	239	-	1 565	-	298	-	(19.8%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	368 764	375 587	133 954	36.3%	110 278	29.9%	88 835	23.7%	28 336	7.5%	361 402	96.2%	36 242	96.7%	(21.8%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	96 905	94 974	14 688	15.2%	20 356	21.0%	22 607	23.8%	25 997	27.4%	83 648	88.1%	36 518	91.9%	(28.8%)
Government - operating	270 179	278 713	118 427	43.8%	89 573	33.2%	65 473	23.5%	1 497	.5%	274 970	98.7%	(842)	97.9%	(277.7%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 680	1 900	839	50.0%	350	20.8%	754	39.7%	842	44.3%	2 785	146.6%	567	159.9%	48.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(356 645)	(365 823)	(125 719)	35.3%	(83 879)	23.5%	(67 417)	18.4%	(76 566)	20.9%	(353 581)	96.7%	(69 890)	95.4%	9.6%
Suppliers and employees	(347 357)	(356 321)	(123 602)	35.6%	(81 295)	23.4%	(64 388)	18.1%	(74 736)	21.0%	(344 021)	96.5%	(68 948)	93.6%	8.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(9 288)	(9 502)	(2 117)	22.8%	(2 584)	27.8%	(3 029)	31.9%	(1 831)	19.3%	(9 560)	100.6%	(942)	-	94.3%
Net Cash from/(used) Operating Activities	12 119	9 765	8 235	67.9%	26 399	217.8%	21 418	219.3%	(48 231)	(493.9%)	7 821	80.1%	(33 648)	29.0%	43.3%
Cash Flow from Investing Activities															
Receipts	4 786	100	-	-	64	1.3%	11	11.3%	(19)	(19.2%)	56	55.7%	(23)	(23.0%)	(16.5%)
Proceeds on disposal of PPE	4 786	100	-	-	64	1.3%	11	11.3%	(19)	(19.2%)	56	55.7%	(23)	(23.0%)	(16.5%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 600)	(3 886)	(602)	16.7%	(1 882)	52.3%	(478)	12.3%	(239)	6.1%	(3 201)	82.4%	(1 113)	50.8%	(78.5%)
Capital assets	(3 600)	(3 886)	(602)	16.7%	(1 882)	52.3%	(478)	12.3%	(239)	6.1%	(3 201)	82.4%	(1 113)	50.8%	(78.5%)
Net Cash from/(used) Investing Activities	1 186	(3 786)	(602)	(50.7%)	(1 819)	(153.3%)	(467)	12.3%	(258)	6.8%	(3 145)	83.1%	(1 136)	52.2%	(77.3%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	13 305	5 979	7 633	57.4%	24 581	184.7%	20 951	350.4%	(48 489)	(811.0%)	4 676	78.2%	(34 784)	38.9%	39.4%
Cash/cash equivalents at the year begin:	9 502	16 828	17 064	179.6%	24 696	259.9%	49 277	292.8%	70 228	417.3%	17 064	101.4%	51 851	100.0%	35.4%
Cash/cash equivalents at the year end:	22 807	22 807	24 696	108.3%	49 277	216.1%	70 228	307.9%	21 740	95.3%	21 740	95.3%	17 067	179.6%	27.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 227	5.4%	1 930	3.3%	238	.4%	53 915	90.9%	59 310	100.0%	-	-	44 584	75.0%
Total By Income Source	3 227	5.4%	1 930	3.3%	238	.4%	53 915	90.9%	59 310	100.0%	-	-	44 584	75.0%
Debtors Age Analysis By Customer Group														
Organs of State	3 227	5.4%	1 930	3.3%	238	.4%	53 915	90.9%	59 310	100.0%	-	-	44 584	75.0%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 227	5.4%	1 930	3.3%	238	.4%	53 915	90.9%	59 310	100.0%	-	-	44 584	75.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 951	100.0%	-	-	-	-	-	-	1 951	1.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	25 829	13.8%	-	-	-	-	161 712	86.2%	187 542	99.0%
Total	27 780	14.7%	-	-	-	-	161 712	85.3%	189 492	100.0%

Contact Details

Municipal Manager	Mr S Khanyile	016 450 3201
Financial Manager	Ms K Wiese	016 450 3110

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	2 798 874	2 742 902	727 327	26.0%	701 264	25.1%	623 407	22.7%	596 840	21.8%	2 648 838	96.6%	558 332	92.1%	6.9%
Property rates	575 190	560 158	143 611	25.0%	143 597	25.0%	109 017	19.5%	162 945	29.1%	559 171	99.8%	129 067	97.7%	26.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	5 165	-	(100.0%)
Service charges - electricity revenue	948 069	955 622	235 731	24.9%	223 585	23.6%	206 806	21.6%	241 549	25.3%	907 671	95.0%	216 166	97.0%	11.7%
Service charges - water revenue	280 490	303 333	71 635	25.5%	81 620	29.1%	77 866	25.7%	91 486	30.2%	322 606	106.4%	102 782	115.9%	(11.0%)
Service charges - sanitation revenue	154 977	155 033	49 393	31.9%	53 127	34.3%	48 872	31.5%	42 415	27.4%	193 807	125.0%	51 943	138.4%	(18.3%)
Service charges - refuse revenue	152 515	83 271	32 093	21.0%	33 188	21.8%	31 929	38.3%	15 745	18.9%	112 955	135.6%	32 571	88.8%	(51.7%)
Service charges - other	34 792	12	(0)	-	0	-	-	-	-	-	-	-	7 161	98.3%	(100.0%)
Rental of facilities and equipment	6 256	21 275	1 709	27.3%	1 562	25.0%	1 849	8.7%	2 675	12.6%	7 796	36.6%	2 112	377.7%	26.7%
Interest earned - external investments	7 455	6 972	1 232	16.5%	1 504	20.2%	1 305	18.7%	1 059	15.2%	5 100	73.2%	708	121.5%	49.6%
Interest earned - outstanding debtors	40 194	42 561	11 175	27.8%	12 791	31.8%	13 693	32.2%	16 532	38.8%	54 191	127.3%	10 575	103.2%	56.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9 032	49 666	7 394	81.9%	8 632	95.6%	10 339	20.8%	8 494	17.1%	34 859	70.2%	310	48.0%	2 642.1%
Licences and permits	35	43	17	47.1%	3	7.5%	7	16.4%	6	13.2%	32	74.0%	5	90.3%	6.9%
Agency services	27 603	27 205	4 923	17.8%	6 525	23.6%	15 413	56.7%	(1 862)	(6.8%)	24 999	91.9%	7 772	94.0%	(124.0%)
Transfers recognised - operational	393 901	393 698	159 888	40.6%	128 607	32.6%	96 665	24.6%	4 378	1.1%	389 537	98.9%	2 456	99.1%	78.3%
Other own revenue	147 365	123 052	8 525	5.8%	6 498	4.4%	9 645	7.8%	8 782	7.1%	33 450	27.2%	(11 485)	17.6%	(176.5%)
Gains on disposal of PPE	21 000	21 000	-	-	26	.1%	-	-	2 638	12.6%	2 663	12.7%	1 025	(.1%)	157.4%
Operating Expenditure	2 699 164	2 738 042	565 085	20.9%	576 133	21.3%	467 703	17.1%	621 141	22.7%	2 230 062	81.4%	647 468	91.2%	(4.1%)
Employee related costs	788 932	783 075	178 292	22.6%	188 402	23.9%	195 270	24.9%	175 258	22.4%	737 221	94.1%	170 156	97.5%	3.0%
Remuneration of councillors	37 057	37 057	8 320	22.5%	8 329	22.5%	9 117	24.6%	8 612	23.2%	34 377	92.8%	8 243	96.2%	4.5%
Debt impairment	104 704	96 431	-	-	-	-	-	-	-	-	-	-	692	.7%	(100.0%)
Depreciation and asset impairment	289 995	231 725	141	-	68	-	-	-	-	-	209	.1%	38 676	89.2%	(100.0%)
Finance charges	45 984	49 842	10 131	22.0%	10 678	23.2%	9 310	18.7%	8 804	17.7%	38 923	78.1%	9 765	122.7%	(9.8%)
Bulk purchases	992 168	939 555	253 083	25.5%	232 011	23.4%	187 196	19.9%	263 845	28.1%	936 135	99.6%	223 419	91.4%	18.1%
Other Materials	20 322	112 599	6 171	30.4%	30 665	150.9%	(32 587)	(28.9%)	6 015	5.3%	10 264	9.1%	35 792	116.7%	(83.2%)
Contracted services	280 604	213 462	49 187	17.5%	48 345	17.2%	99 587	46.7%	112 177	52.6%	309 297	144.9%	83 058	93.5%	35.1%
Transfers and grants	4 761	3 443	10 926	229.5%	11 853	248.9%	(21 360)	(620.3%)	1 372	39.8%	2 790	81.0%	15 220	101.3%	(91.0%)
Other expenditure	134 636	270 854	48 834	36.3%	45 783	34.0%	21 170	7.8%	45 060	16.6%	160 847	59.4%	62 448	89.9%	(27.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	99 710	4 860	162 242		125 131		155 704		(24 301)		418 775		(89 136)		
Transfers recognised - capital	290 133	345 357	22 367	7.7%	81 015	27.9%	73 442	21.3%	163 814	47.4%	340 639	98.6%	29 920	58.3%	447.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	389 843	350 217	184 609		206 146		229 146		139 513		759 414		(59 216)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	389 843	350 217	184 609		206 146		229 146		139 513		759 414		(59 216)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	389 843	350 217	184 609		206 146		229 146		139 513		759 414		(59 216)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	389 843	350 217	184 609		206 146		229 146		139 513		759 414		(59 216)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	386 739	421 916	27 539	7.1%	96 962	25.1%	82 960	19.7%	185 348	43.9%	392 809	93.1%	127 988	80.5%	44.8%
National Government	164 795	236 323	17 244	10.5%	84 319	51.2%	35 007	14.8%	95 187	40.3%	231 758	98.1%	116 332	132.7%	(18.2%)
Provincial Government	125 338	112 593	8 497	6.8%	2 303	1.8%	32 017	28.4%	66 063	58.7%	108 881	96.7%	9 000	19.3%	634.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	290 133	348 917	25 742	8.9%	86 621	29.9%	67 025	19.2%	161 251	46.2%	340 639	97.6%	125 332	89.5%	28.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	96 607	72 999	1 798	1.9%	10 341	10.7%	15 935	21.8%	24 097	33.0%	52 170	71.5%	16 467	68.4%	46.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	(13 811)	45.3%	(100.0%)
Capital Expenditure Standard Classification	386 739	421 916	27 539	7.1%	96 962	25.1%	82 960	19.7%	185 348	43.9%	392 809	93.1%	127 988	80.5%	44.8%
Governance and Administration	32 159	24 264	111	.3%	6 021	18.7%	7 238	29.8%	12 279	50.6%	25 649	105.7%	5 185	67.3%	136.8%
Executive & Council	20	40	-	-	-	-	-	-	34	84.6%	34	84.6%	-	3.8%	(100.0%)
Budget & Treasury Office	32 139	24 224	111	.3%	6 021	18.7%	7 238	29.9%	12 245	50.6%	25 615	105.7%	5 185	53.2%	136.2%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	148 863	138 324	12 797	8.6%	10 877	7.3%	31 631	22.9%	72 157	52.2%	127 463	92.1%	79 256	56.4%	(9.0%)
Community & Social Services	22 593	33 054	5 672	25.1%	8 655	38.3%	5 373	16.3%	7 132	21.6%	26 831	81.2%	8 653	65.4%	(17.6%)
Sport And Recreation	7 472	6 472	-	-	2 222	29.7%	343	5.3%	1 607	24.8%	4 172	64.5%	-	72.5%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	118 798	98 798	7 126	6.0%	-	-	25 915	26.2%	63 419	64.2%	96 460	97.6%	70 603	52.9%	(10.2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	89 076	120 964	1 380	1.5%	19 411	21.8%	20 631	17.1%	89 112	73.7%	130 534	107.9%	12 347	128.9%	621.8%
Planning and Development	19 357	76 944	949	4.9%	16 956	87.6%	15 772	20.5%	38 468	50.0%	72 145	93.8%	9 878	134.2%	289.5%
Road Transport	69 718	44 020	431	.6%	2 454	3.5%	4 860	11.0%	50 644	115.0%	58 389	132.6%	2 469	113.0%	1 951.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	115 642	137 364	13 251	11.5%	60 654	52.4%	23 459	17.1%	11 799	8.6%	109 164	79.5%	31 201	82.9%	(62.2%)
Electricity	25 000	18 777	256	1.0%	1 095	4.4%	11 250	59.9%	5 100	27.2%	17 701	94.3%	6 877	51.1%	(25.8%)
Water	41 885	59 981	-	-	36 509	87.2%	10 999	18.3%	472	.8%	47 980	80.0%	3 540	92.6%	(86.7%)
Waste Water Management	20 500	42 800	12 995	63.4%	23 049	112.4%	21	-	2 227	5.2%	38 293	89.5%	20 784	89.3%	(89.3%)
Waste Management	28 257	15 807	-	-	-	-	1 189	7.5%	4 000	25.3%	5 189	32.8%	-	-	(100.0%)
Other	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	2 968 007	3 017 433	814 825	27.5%	896 824	30.2%	760 036	25.2%	559 469	18.5%	3 031 153	100.5%	531 414	98.0%	5.3%
Property rates, penalties and collection charges	609 972	578 302	118 678	19.5%	138 700	22.7%	123 189	21.3%	125 919	21.8%	506 486	87.6%	116 436	91.4%	8.1%
Service charges	1 536 062	1 529 785	361 874	23.6%	394 476	25.7%	316 228	20.7%	331 528	21.7%	1 404 106	91.8%	336 700	91.8%	(1.5%)
Other revenue	90 291	179 567	84 221	93.3%	78 474	86.9%	111 627	62.2%	98 277	54.7%	372 598	207.5%	(12 750)	111.8%	(870.8%)
Government - operating	393 901	390 138	168 541	42.8%	128 404	32.6%	96 647	24.8%	-	-	393 592	100.9%	-	100.6%	-
Government - capital	290 133	290 109	69 694	24.0%	142 740	49.2%	108 709	37.5%	-	-	321 143	110.7%	80 200	128.9%	(100.0%)
Interest	47 649	49 533	11 818	24.8%	14 029	29.4%	3 635	7.3%	3 722	7.5%	33 204	67.0%	10 805	102.4%	(65.6%)
Dividends	-	-	-	-	-	-	-	-	24	-	24	-	23	-	7.6%
Payments	(2 409 281)	(2 521 286)	(786 037)	32.6%	(717 528)	29.8%	(638 735)	25.3%	(478 101)	19.0%	(2 620 401)	103.9%	(413 699)	101.5%	15.6%
Suppliers and employees	(2 363 297)	(2 463 403)	(777 158)	32.9%	(705 587)	29.9%	(629 437)	25.6%	(469 297)	19.1%	(2 581 479)	104.8%	(389 745)	102.1%	20.4%
Finance charges	(45 984)	(56 658)	(8 880)	19.3%	(11 941)	26.0%	(9 298)	16.4%	(8 804)	15.5%	(38 923)	68.7%	(8 734)	74.1%	.8%
Transfers and grants	-	(1 225)	-	-	-	-	-	-	-	-	-	-	(15 220)	101.3%	(100.0%)
Net Cash from/(used) Operating Activities	558 726	496 147	28 788	5.2%	179 296	32.1%	121 300	24.4%	81 368	16.4%	410 752	82.8%	117 714	78.2%	(30.9%)
Cash Flow from Investing Activities															
Receipts	21 000	21 000	-	-	-	-	2 638	12.6%	-	-	2 638	12.6%	-	-	-
Proceeds on disposal of PPE	21 000	21 000	-	-	-	-	2 638	12.6%	-	-	2 638	12.6%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(386 739)	(360 308)	(87 991)	22.8%	(97 978)	25.3%	(98 575)	27.4%	(73 619)	20.4%	(358 163)	99.4%	(78 275)	83.8%	(5.9%)
Capital assets	(386 739)	(360 308)	(87 991)	22.8%	(97 978)	25.3%	(98 575)	27.4%	(73 619)	20.4%	(358 163)	99.4%	(78 275)	83.8%	(5.9%)
Net Cash from/(used) Investing Activities	(365 739)	(339 308)	(87 991)	24.1%	(97 978)	26.8%	(95 938)	28.3%	(73 619)	21.7%	(355 526)	104.8%	(78 275)	88.9%	(5.9%)
Cash Flow from Financing Activities															
Receipts	100 000	75 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	100 000	75 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(134 666)	(109 666)	(9 204)	6.8%	(9 355)	6.9%	(7 793)	7.1%	(8 571)	7.8%	(34 924)	31.8%	(8 659)	100.0%	(1.0%)
Repayment of borrowing	(134 666)	(109 666)	(9 204)	6.8%	(9 355)	6.9%	(7 793)	7.1%	(8 571)	7.8%	(34 924)	31.8%	(8 659)	100.0%	(1.0%)
Net Cash from/(used) Financing Activities	(34 666)	(34 666)	(9 204)	26.6%	(9 355)	27.0%	(7 793)	22.5%	(8 571)	24.7%	(34 924)	100.7%	(8 659)	100.0%	(1.0%)
Net Increase/(Decrease) in cash held	158 321	122 174	(68 407)	(43.2%)	71 963	45.5%	17 570	14.4%	(822)	(.7%)	20 302	16.6%	30 780	(8.5%)	(102.7%)
Cash/cash equivalents at the year begin:	44 753	40 375	40 375	90.2%	(28 033)	(62.6%)	43 930	108.8%	61 500	152.3%	40 375	100.0%	9 601	100.0%	540.5%
Cash/cash equivalents at the year end:	203 074	162 549	(28 033)	(13.8%)	43 930	21.6%	61 500	37.8%	60 677	37.3%	60 677	37.3%	40 381	41.9%	50.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	27 781	11.1%	3 757	1.5%	3 114	1.2%	215 223	86.1%	249 876	16.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	70 872	29.6%	4 282	1.8%	4 283	1.8%	160 042	66.8%	239 479	15.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	75 098	22.1%	8 899	2.6%	11 170	3.3%	244 507	72.0%	339 674	21.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	23 048	13.6%	6 219	3.7%	4 830	2.9%	135 218	79.9%	169 315	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 856	8.7%	3 599	2.7%	3 307	2.4%	116 947	86.2%	135 709	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	247	5.7%	184	4.3%	81	1.9%	3 789	88.1%	4 301	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	10 431	9.2%	4 281	3.8%	4 284	3.8%	94 734	83.3%	113 730	7.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20 405	6.7%	7 087	2.3%	8 131	2.7%	270 211	88.4%	305 834	19.6%	-	-	-	-
Total By Income Source	239 737	15.4%	38 308	2.5%	39 200	2.5%	1 240 674	79.6%	1 557 919	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 196	37.1%	3 524	8.6%	878	2.1%	21 340	52.1%	40 938	2.6%	-	-	-	-
Commercial	78 563	30.2%	6 812	2.6%	8 483	3.3%	166 093	63.9%	259 951	16.7%	-	-	-	-
Households	140 187	17.3%	27 135	3.3%	28 679	3.5%	615 747	75.9%	811 748	52.1%	-	-	-	-
Other	5 792	1.3%	836	.2%	1 160	.3%	437 494	98.3%	445 282	28.6%	-	-	-	-
Total By Customer Group	239 737	15.4%	38 308	2.5%	39 200	2.5%	1 240 674	79.6%	1 557 919	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	65 070	48.5%	51 542	38.4%	17 688	13.2%	-	-	134 300	27.2%
Bulk Water	61 842	94.8%	3 394	5.2%	-	-	-	-	65 236	13.2%
PAYE deductions	9 744	100.0%	-	-	-	-	-	-	9 744	2.0%
VAT (output less input)	11 037	100.0%	-	-	-	-	-	-	11 037	2.2%
Pensions / Retirement	10 225	100.0%	-	-	-	-	-	-	10 225	2.1%
Loan repayments	4 553	100.0%	-	-	-	-	-	-	4 553	.9%
Trade Creditors	192 410	74.5%	56 089	21.7%	9 608	3.7%	-	-	258 107	52.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	130	61.7%	12	5.7%	69	32.6%	-	-	210	-
Total	355 011	72.0%	111 037	22.5%	27 364	5.5%	-	-	493 413	100.0%

Contact Details

Municipal Manager	Mr Pringle Maanda Raedani	011 951 2037
Financial Manager	Ms Dorothy Diale	011 951 2025

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	1 203 379	1 203 379	368 493	30.6%	354 289	29.4%	322 682	26.8%	379 075	31.5%	1 424 538	118.4%	248 958	98.3%	52.3%
Property rates	185 386	185 386	45 190	24.4%	44 432	24.0%	44 341	23.9%	44 260	23.9%	178 223	96.1%	44 822	97.8%	(1.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Service charges - electricity revenue	273 707	273 707	69 026	25.2%	69 563	25.4%	59 290	21.7%	61 081	22.3%	258 960	94.6%	58 882	94.5%	3.7%
Service charges - water revenue	294 017	294 017	77 383	26.3%	94 647	32.2%	103 549	35.2%	84 002	28.6%	359 580	122.3%	71 154	101.4%	18.1%
Service charges - sanitation revenue	29 090	29 090	13 516	46.5%	14 801	50.9%	14 974	51.5%	14 715	50.6%	58 005	199.4%	12 783	162.1%	15.1%
Service charges - refuse revenue	58 477	58 477	17 737	30.3%	17 406	29.8%	17 549	30.0%	17 731	30.3%	70 423	120.4%	16 261	105.1%	9.0%
Service charges - other	-	-	390	-	-	-	-	-	394	-	784	-	313	-	25.8%
Rental of facilities and equipment	2 340	2 340	324	13.8%	314	13.4%	447	19.1%	514	22.0%	1 599	68.3%	288	48.8%	78.5%
Interest earned - external investments	6 500	6 500	908	14.0%	3 527	54.3%	424	6.5%	1 672	25.7%	6 531	100.5%	3 321	88.3%	(49.6%)
Interest earned - outstanding debtors	93 004	93 004	17 183	18.5%	36 259	39.0%	27 779	29.9%	29 612	31.8%	110 833	119.2%	25 527	105.9%	16.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	10 836	10 836	1 572	14.5%	1 756	16.2%	1 203	11.1%	812	7.5%	5 343	49.3%	2 061	85.2%	(60.6%)
Licences and permits	16 397	16 397	8 932	54.5%	9 202	56.1%	2 599	15.8%	447	2.7%	21 181	129.2%	9 313	353.1%	(95.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	227 399	227 399	114 259	50.2%	61 017	26.8%	48 738	21.4%	108 709	47.8%	332 724	146.3%	723	76.0%	14 937.9%
Other own revenue	6 226	6 226	1 956	31.4%	1 363	21.9%	1 789	28.7%	15 085	242.3%	20 193	324.3%	3 509	126.3%	329.9%
Gains on disposal of PPE	-	-	118	-	-	-	-	-	40	-	158	-	-	-	(100.0%)
Operating Expenditure	1 387 189	1 387 189	289 275	20.9%	383 919	27.7%	331 590	23.9%	329 043	23.7%	1 333 827	96.2%	310 847	92.5%	5.9%
Employee related costs	380 433	380 433	77 205	20.3%	80 359	21.1%	81 307	21.4%	82 775	21.8%	321 646	84.5%	75 733	86.0%	9.3%
Remuneration of councillors	23 361	23 361	5 664	24.2%	6 432	27.5%	6 107	26.1%	5 688	24.3%	23 891	102.3%	5 273	95.5%	7.9%
Debt impairment	241 760	241 760	40 633	16.8%	60 440	25.0%	65 216	27.0%	49 829	20.6%	216 118	89.4%	60 837	109.6%	(18.1%)
Depreciation and asset impairment	28 361	28 361	4 727	16.7%	46 023	162.3%	17 704	62.4%	11 216	39.5%	79 670	280.9%	10 192	114.6%	10.0%
Finance charges	22 600	22 600	5 551	24.6%	11 120	49.2%	12 363	54.7%	7 505	33.2%	36 540	161.7%	7 685	128.6%	(2.3%)
Bulk purchases	473 253	473 253	135 334	28.6%	133 908	28.3%	112 356	23.7%	133 442	28.2%	515 041	108.8%	101 793	95.2%	31.1%
Other Materials	913	913	261	28.6%	-	-	-	-	967	105.9%	1 228	134.5%	-	-	(100.0%)
Contracted services	155 093	155 093	7 853	5.1%	26 927	17.4%	22 649	14.6%	21 756	14.0%	79 185	51.1%	19 814	44.0%	9.8%
Transfers and grants	1 465	1 465	1 010	68.9%	2 469	168.5%	1 412	96.4%	823	56.2%	5 714	390.0%	1 390	178.8%	(40.8%)
Other expenditure	59 950	59 950	11 036	18.4%	16 240	27.1%	12 477	20.8%	15 041	25.1%	54 794	91.4%	28 129	166.7%	(46.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(183 810)	(183 810)	79 218		(29 630)		(8 909)		50 032		90 712		(61 889)		
Transfers recognised - capital	202 838	202 838	24 968	12.3%	48 909	24.1%	-	-	-	-	73 877	36.4%	51 663	103.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	19 028	19 028	104 186		19 279		(8 909)		50 032		164 589		(10 227)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	19 028	19 028	104 186		19 279		(8 909)		50 032		164 589		(10 227)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	19 028	19 028	104 186		19 279		(8 909)		50 032		164 589		(10 227)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	19 028	19 028	104 186		19 279		(8 909)		50 032		164 589		(10 227)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	255 432	308 403	31 479	12.3%	41 552	16.3%	17 500	5.7%	58 984	19.1%	149 515	48.5%	86 453	81.9%	(31.8%)
National Government	132 691	81 991	25 993	19.6%	30 551	23.0%	6 858	8.4%	27 637	33.7%	91 039	111.0%	42 725	84.8%	(35.3%)
Provincial Government	119 280	222 952	5 486	4.6%	10 971	9.2%	10 642	4.8%	31 347	14.1%	58 447	26.2%	40 826	85.4%	(23.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	251 972	304 943	31 479	12.5%	41 522	16.5%	17 500	5.7%	58 984	19.3%	149 485	49.0%	83 551	85.1%	(29.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 460	3 460	-	-	30	.9%	-	-	-	-	30	.9%	-	1.2%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	2 902	29.0%	(100.0%)
Capital Expenditure Standard Classification	255 432	308 403	31 479	12.3%	41 552	16.3%	17 500	5.7%	58 984	19.1%	149 515	48.5%	86 453	81.9%	(31.8%)
Governance and Administration	1 460	1 460	-	-	30	2.1%	-	-	-	-	30	2.1%	-	3.2%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 460	1 460	-	-	30	2.1%	-	-	-	-	30	2.1%	-	3.2%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	19 373	6 300	-	-	4 177	21.6%	-	-	2 675	42.5%	6 853	108.8%	21 172	812.7%	(87.4%)
Community & Social Services	17 373	4 300	-	-	4 177	24.0%	-	-	2 675	62.2%	6 853	159.4%	6 221	145.3%	(57.0%)
Sport And Recreation	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	14 952	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 612	36 113	-	-	485	1.4%	434	1.2%	544	1.5%	1 464	4.1%	28 632	110.8%	(98.1%)
Planning and Development	3 674	7 175	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	29 938	28 938	-	-	485	1.6%	434	1.5%	544	1.9%	1 464	5.1%	28 632	110.8%	(98.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	200 987	264 530	31 479	15.7%	36 859	18.3%	17 067	6.5%	55 764	21.1%	141 169	53.4%	36 650	57.8%	52.2%
Electricity	16 000	26 344	928	5.8%	10 491	65.6%	-	-	743	2.8%	12 163	46.2%	14 419	92.1%	(94.8%)
Water	168 980	152 806	14 384	8.5%	15 812	9.4%	9 538	6.2%	34 330	22.5%	74 065	48.5%	11 508	25.8%	198.3%
Waste Water Management	16 006	67 653	3 154	19.7%	5 841	36.5%	7 529	11.1%	20 691	30.6%	37 215	55.0%	1 985	166.1%	942.2%
Waste Management	-	17 727	13 012	-	4 715	-	-	-	-	-	17 727	100.0%	8 738	91.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 172 796	1 025 599	368 676	31.4%	288 565	24.6%	233 721	22.8%	213 942	20.9%	1 104 904	107.7%	182 378	91.2%	17.3%
Property rates, penalties and collection charges	139 039	160 994	41 098	29.6%	34 921	25.1%	38 608	24.0%	42 330	26.3%	156 958	97.5%	27 406	96.5%	54.5%
Service charges	491 468	583 228	125 268	25.5%	141 804	28.9%	139 127	23.9%	128 439	22.0%	534 638	91.7%	131 485	109.5%	(2.3%)
Other revenue	35 798	41 109	12 719	35.5%	12 636	35.3%	6 038	14.7%	2 757	6.7%	34 150	83.1%	14 918	47.2%	(81.5%)
Government - operating	227 399	227 399	114 259	50.2%	61 017	26.8%	48 738	21.4%	885	.4%	224 899	98.9%	723	99.1%	22.4%
Government - capital	202 838	-	73 476	36.2%	33 723	16.6%	-	-	36 439	-	143 638	-	4 000	88.5%	811.0%
Interest	76 253	12 869	1 855	2.4%	4 463	5.9%	1 210	9.4%	3 092	24.0%	10 620	82.5%	3 847	20.0%	(19.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 117 067)	(1 122 187)	(205 283)	18.4%	(253 237)	22.7%	(245 564)	21.9%	(224 228)	20.0%	(928 311)	82.7%	(238 895)	77.7%	(6.1%)
Suppliers and employees	(1 093 002)	(1 088 844)	(199 731)	18.3%	(242 116)	22.2%	(233 201)	21.4%	(216 722)	19.9%	(891 771)	81.9%	(232 132)	77.5%	(6.6%)
Finance charges	(22 600)	(33 343)	(5 551)	24.6%	(11 120)	49.2%	(12 363)	37.1%	(7 505)	22.5%	(36 540)	109.6%	(6 763)	85.2%	11.0%
Transfers and grants	(1 465)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	55 729	(96 588)	163 394	293.2%	35 328	63.4%	(11 843)	12.3%	(10 286)	10.6%	176 593	(182.8%)	(56 517)	(264.8%)	(81.8%)
Cash Flow from Investing Activities															
Receipts	-	202 838	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	202 838	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(255 432)	(184 507)	(31 479)	12.3%	(41 640)	16.3%	(17 500)	9.5%	(65 312)	35.4%	(155 932)	84.5%	(86 453)	79.3%	(24.5%)
Capital assets	(255 432)	(184 507)	(31 479)	12.3%	(41 640)	16.3%	(17 500)	9.5%	(65 312)	35.4%	(155 932)	84.5%	(86 453)	79.3%	(24.5%)
Net Cash from/(used) Investing Activities	(255 432)	18 331	(31 479)	12.3%	(41 640)	16.3%	(17 500)	(95.5%)	(65 312)	(356.3%)	(155 932)	(850.7%)	(86 453)	79.3%	(24.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 888)	(6 801)	(1 908)	39.0%	(950)	19.4%	(2 035)	29.9%	-	-	(4 893)	71.9%	(922)	91.8%	(100.0%)
Repayment of borrowing	(4 888)	(6 801)	(1 908)	39.0%	(950)	19.4%	(2 035)	29.9%	-	-	(4 893)	71.9%	(922)	91.8%	(100.0%)
Net Cash from/(used) Financing Activities	(4 888)	(6 801)	(1 908)	39.0%	(950)	19.4%	(2 035)	29.9%	-	-	(4 893)	71.9%	(922)	91.8%	(100.0%)
Net Increase/(Decrease) in cash held	(204 590)	(85 058)	130 007	(63.5%)	(7 262)	3.5%	(31 379)	36.9%	(75 598)	88.9%	15 768	(18.5%)	(143 893)	18.3%	(47.5%)
Cash/cash equivalents at the year begin:	(415 943)	54 980	54 980	(13.2%)	184 987	(44.5%)	177 725	323.3%	146 346	266.2%	54 980	100.0%	300 627	(49.6%)	(51.3%)
Cash/cash equivalents at the year end:	(620 533)	(30 077)	184 987	(29.8%)	177 725	(28.6%)	146 346	(486.6%)	70 748	(235.2%)	70 748	(235.2%)	156 734	(22.8%)	(54.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	27 556	4.8%	22 493	3.9%	24 341	4.3%	498 191	87.0%	572 580	30.3%	-	-	498 191	87.0%
Trade and Other Receivables from Exchange Transactions - Electricity	16 929	21.1%	7 238	9.0%	5 128	6.4%	50 895	63.5%	80 190	4.2%	-	-	50 895	64.0%
Receivables from Non-exchange Transactions - Property Rates	13 988	4.4%	9 652	3.0%	6 064	1.9%	287 597	90.6%	317 300	16.8%	-	-	287 597	91.0%
Receivables from Exchange Transactions - Waste Water Management	5 010	4.1%	4 373	3.6%	4 759	3.9%	108 574	88.5%	122 715	6.5%	-	-	108 574	89.0%
Receivables from Exchange Transactions - Waste Management	5 785	3.3%	7 893	4.4%	10 429	5.9%	153 844	86.5%	177 951	9.4%	-	-	153 844	87.0%
Receivables from Exchange Transactions - Property Rental Debtors	98	12.6%	79	10.1%	47	6.0%	556	71.3%	779	-	-	-	556	71.0%
Interest on Arrear Debtor Accounts	10 378	2.5%	10 543	2.5%	8 896	2.1%	386 784	92.8%	416 600	22.0%	-	-	386 784	93.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 559	4.2%	15 601	7.7%	16 546	8.1%	163 216	80.0%	203 922	10.8%	-	-	163 216	80.0%
Total By Income Source	88 303	4.7%	77 871	4.1%	76 209	4.0%	1 649 656	87.2%	1 892 038	100.0%	-	-	1 649 656	87.0%
Debtors Age Analysis By Customer Group														
Organs of State	2 497	9.9%	1 911	7.6%	1 854	7.3%	18 963	75.2%	25 224	1.3%	-	-	18 963	75.0%
Commercial	43 445	5.1%	25 942	3.0%	17 932	2.1%	768 501	89.8%	855 820	45.2%	-	-	768 501	90.0%
Households	40 368	4.4%	49 427	5.3%	56 315	6.1%	780 607	84.2%	926 719	49.0%	-	-	780 607	84.0%
Other	1 992	2.4%	591	.7%	108	.1%	81 584	96.8%	84 275	4.5%	-	-	81 584	97.0%
Total By Customer Group	88 303	4.7%	77 871	4.1%	76 209	4.0%	1 649 656	87.2%	1 892 038	100.0%	-	-	1 649 656	87.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	27 887	9.9%	24 076	8.5%	19 573	6.9%	210 280	74.6%	281 816	49.9%
Bulk Water	25 144	62.8%	14 884	37.2%	-	-	-	-	40 028	7.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	40 565	17.1%	14 871	6.3%	15 076	6.3%	167 036	70.3%	237 548	42.1%
Auditor-General	-	-	-	-	-	-	5 266	100.0%	5 266	.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	93 596	16.6%	53 831	9.5%	34 649	6.1%	382 582	67.8%	564 658	100.0%

Contact Details

Municipal Manager	Ms Morakane N. Mokoena	018 788 9506
Financial Manager	Ms Martha Chauke	018 788 9551

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: RAND WEST CITY (GT485)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	1 768 388	1 877 635	483 063	27.3%	416 285	23.5%	379 633	20.2%	325 334	17.3%	1 604 315	85.4%	318 202	88.2%	2.2%
Property rates	234 508	224 396	56 888	24.3%	44 254	18.9%	43 114	19.2%	43 361	19.3%	187 616	83.6%	40 989	100.4%	5.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	671 564	819 464	168 969	25.2%	150 727	22.4%	142 828	17.4%	148 012	18.1%	610 536	74.5%	127 210	80.3%	16.4%
Service charges - water revenue	321 344	304 651	75 487	23.5%	68 492	21.3%	70 961	23.3%	68 622	22.5%	283 561	93.1%	70 312	95.4%	(2.4%)
Service charges - sanitation revenue	55 973	53 851	13 174	23.5%	12 691	22.7%	12 927	24.0%	13 214	24.5%	52 006	96.6%	12 494	100.9%	5.8%
Service charges - refuse revenue	61 648	64 783	17 594	28.5%	14 764	23.9%	14 621	22.6%	14 392	22.2%	61 371	94.7%	13 749	98.3%	4.7%
Service charges - other	3 135	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 841	1 841	106	3.7%	352	12.4%	139	7.5%	1 127	61.2%	1 724	93.6%	247	46.2%	355.6%
Interest earned - external investments	3 398	3 398	692	20.4%	572	16.8%	269	7.9%	873	25.7%	2 405	70.8%	1 410	100.5%	(38.1%)
Interest earned - outstanding debtors	26 077	26 077	7 302	28.0%	9 568	36.7%	9 840	37.7%	9 905	38.0%	36 615	140.4%	8 259	117.4%	19.9%
Dividends received	53	53	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	18 599	12 599	358	1.9%	2 712	14.6%	5 106	40.5%	4 028	32.0%	12 204	96.9%	2 583	28.2%	55.9%
Licences and permits	91	91	26	28.2%	27	29.3%	19	21.1%	22	23.8%	93	102.4%	20	115.1%	9.7%
Agency services	30 181	30 181	5 959	19.7%	4 605	15.3%	2 766	9.2%	4 416	14.6%	17 746	58.8%	4 166	137.1%	6.0%
Transfers recognised - operational	307 469	307 469	132 520	43.1%	98 400	32.0%	75 063	24.4%	6 922	2.3%	312 905	101.8%	31 051	81.7%	(77.7%)
Other own revenue	31 506	28 780	3 989	12.7%	9 121	29.0%	1 982	6.9%	10 440	36.3%	25 532	88.7%	5 712	93.2%	82.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 768 318	1 937 607	440 720	24.9%	472 162	26.7%	421 545	21.8%	513 713	26.5%	1 848 140	95.4%	439 824	91.6%	16.8%
Employee related costs	527 095	519 095	129 579	24.6%	129 858	24.6%	127 659	24.6%	130 491	25.1%	517 588	99.7%	127 170	102.6%	2.6%
Remuneration of councillors	28 207	28 207	6 589	23.4%	6 589	23.4%	6 638	23.5%	6 494	23.0%	26 310	93.3%	6 589	99.9%	(1.4%)
Debt impairment	79 672	115 672	6 991	8.8%	4 994	6.3%	3 636	3.1%	4 018	3.5%	19 639	17.0%	33 419	52.5%	(88.0%)
Depreciation and asset impairment	178 508	178 508	45 993	25.8%	49 169	27.5%	47 201	26.4%	50 394	28.2%	192 757	108.0%	40 815	47.3%	23.5%
Finance charges	8 431	28 431	4 710	55.9%	8 734	103.6%	4 879	17.2%	6 630	23.3%	24 954	87.8%	2 968	123.5%	123.4%
Bulk purchases	694 221	730 221	202 430	29.2%	186 275	26.8%	169 205	23.2%	199 195	27.3%	757 105	103.7%	172 384	103.0%	15.6%
Other Materials	101 601	101 194	10 179	10.0%	14 043	13.8%	9 035	8.9%	65 304	64.5%	98 561	97.4%	13 124	49.6%	397.6%
Contracted services	46 566	142 543	17 124	36.8%	37 871	81.3%	30 927	21.7%	46 065	32.3%	131 987	92.6%	11 934	124.5%	286.0%
Transfers and grants	1 590	1 590	-	-	-	-	-	-	-	-	-	-	1 590	100.0%	(100.0%)
Other expenditure	102 428	92 146	17 125	16.7%	34 629	33.8%	22 363	24.3%	5 121	5.6%	79 239	86.0%	29 832	74.7%	(82.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	70	(59 972)	42 343		(55 877)		(41 911)		(188 380)		(243 825)		(121 622)		
Transfers recognised - capital	305 594	-	49 201	16.1%	77 700	25.4%	50 058	-	60 680	-	237 639	-	89 884	86.4%	(32.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	305 665	(59 972)	91 544		21 823		8 147		(127 699)		(6 186)		(31 738)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	305 665	(59 972)	91 544		21 823		8 147		(127 699)		(6 186)		(31 738)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	305 665	(59 972)	91 544		21 823		8 147		(127 699)		(6 186)		(31 738)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	305 665	(59 972)	91 544		21 823		8 147		(127 699)		(6 186)		(31 738)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	324 865	200 298	41 118	12.7%	64 780	19.9%	44 473	22.2%	127 219	63.5%	277 591	138.6%	75 901	78.3%	67.6%
National Government	302 594	187 727	40 694	13.4%	43 300	14.3%	23 157	12.3%	23 039	12.3%	130 190	69.4%	65 964	77.4%	(65.1%)
Provincial Government	3 000	9 000	424	14.1%	21 480	716.0%	21 316	236.8%	4 947	55.0%	48 167	535.2%	1 827	81.5%	170.7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	305 594	196 727	41 118	13.5%	64 780	21.2%	44 473	22.6%	27 986	14.2%	178 357	90.7%	67 792	77.5%	(58.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 271	3 571	-	-	-	-	-	-	554	15.5%	554	15.5%	8 110	57.1%	(93.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	98 680	-	98 680	-	-	-	(100.0%)
Capital Expenditure Standard Classification	324 865	200 298	41 118	12.7%	64 780	19.9%	44 473	22.2%	127 219	63.5%	277 591	138.6%	75 901	78.3%	67.6%
Governance and Administration	(0)	1 571	-	-	-	-	-	-	554	35.2%	554	35.2%	666	-	(16.9%)
Executive & Council	(0)	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	771	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	700	-	-	-	-	-	-	554	79.1%	554	79.1%	666	-	(16.9%)
Community and Public Safety	24 257	3 000	-	-	1 000	4.1%	-	-	607	20.2%	1 607	53.6%	4 621	29.7%	(86.9%)
Community & Social Services	3 000	3 000	-	-	1 000	33.3%	-	-	607	20.2%	1 607	53.6%	4 621	149.1%	(86.9%)
Sport And Recreation	13 257	-	-	-	-	-	-	-	-	-	-	-	-	22.2%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	8 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	75 335	110 746	7 577	10.1%	12 797	17.0%	7 735	7.0%	9 866	8.9%	37 974	34.3%	29 194	90.7%	(66.2%)
Planning and Development	-	68 383	-	-	-	-	3 247	4.7%	460	.7%	3 707	5.4%	16 662	-	(97.2%)
Road Transport	75 335	42 363	7 577	10.1%	12 797	17.0%	4 488	10.6%	9 406	22.2%	34 267	80.9%	12 532	46.0%	(24.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	220 002	84 981	33 541	15.2%	50 983	23.2%	36 739	43.2%	116 193	136.7%	237 456	279.4%	41 420	98.1%	180.5%
Electricity	75 000	18 000	10 414	13.9%	20 091	26.8%	26 686	148.3%	101 710	565.1%	158 900	882.8%	13 958	156.8%	628.7%
Water	145 002	66 981	23 127	15.9%	30 893	21.3%	10 053	15.0%	14 484	21.6%	78 556	117.3%	26 727	101.0%	(45.8%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	23.6%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	736	50.9%	(100.0%)
Other	5 271	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 923 254	1 923 254	485 371	25.2%	539 066	28.0%	445 333	23.2%	393 510	20.5%	1 863 281	96.9%	268 855	84.5%	46.4%
Property rates, penalties and collection charges	211 058	211 058	42 357	20.1%	56 807	26.9%	35 759	16.9%	37 898	18.0%	172 820	81.9%	42 388	85.1%	(10.6%)
Service charges	1 002 298	1 002 298	209 173	20.9%	217 021	21.7%	236 532	23.6%	290 270	29.0%	952 996	95.1%	178 629	82.6%	62.5%
Other revenue	69 914	69 914	37 337	53.4%	36 710	52.5%	42 386	60.6%	62 779	89.8%	179 212	256.3%	44 654	152.9%	40.6%
Government - operating	307 469	307 469	129 253	42.0%	92 599	30.1%	71 948	23.4%	-	-	293 800	95.6%	222	97.5%	(100.0%)
Government - capital	305 594	305 594	64 710	21.2%	133 382	43.6%	56 266	18.4%	-	-	254 358	83.2%	-	59.2%	-
Interest	26 867	26 867	2 541	9.5%	2 547	9.5%	2 443	9.1%	2 563	9.5%	10 094	37.6%	2 962	38.1%	(13.5%)
Dividends	53	53	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 535 638)	(1 535 638)	(414 381)	27.0%	(425 531)	27.7%	(385 430)	25.1%	(358 983)	23.4%	(1 584 326)	103.2%	(303 487)	98.3%	18.3%
Suppliers and employees	(1 525 618)	(1 525 618)	(412 647)	27.0%	(424 329)	27.8%	(383 537)	25.1%	(352 578)	23.1%	(1 573 091)	103.1%	(300 622)	98.4%	17.3%
Finance charges	(8 431)	(8 431)	(1 734)	20.6%	(1 202)	14.3%	(1 893)	22.5%	(6 406)	76.0%	(11 235)	133.3%	(2 866)	91.3%	123.5%
Transfers and grants	(1 590)	(1 590)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	387 616	387 616	70 991	18.3%	113 535	29.3%	59 903	15.5%	34 526	8.9%	278 955	72.0%	(34 632)	33.2%	(199.7%)
Cash Flow from Investing Activities															
Receipts	14 633	14 633	(23 637)	(161.5%)	(22 995)	(157.2%)	(3 704)	(25.3%)	(10 577)	(72.3%)	(60 914)	(416.3%)	(11 846)	-	(10.7%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	5 505	-	5 505	-	-	-	(100.0%)
Decrease in non-current debtors	785	785	(23 637)	(3 009.3%)	(22 995)	(2 927.6%)	(3 704)	(471.6%)	(16 083)	(2 047.5%)	(66 419)	(8 455.9%)	(11 846)	-	35.8%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	13 847	13 847	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(324 866)	(324 866)	(49 201)	15.1%	(77 700)	23.9%	(50 058)	15.4%	(60 680)	18.7%	(237 640)	73.2%	(89 884)	96.1%	(32.5%)
Capital assets	(324 866)	(324 866)	(49 201)	15.1%	(77 700)	23.9%	(50 058)	15.4%	(60 680)	18.7%	(237 640)	73.2%	(89 884)	96.1%	(32.5%)
Net Cash from/(used) Investing Activities	(310 233)	(310 233)	(72 838)	23.5%	(100 695)	32.5%	(53 762)	17.3%	(71 258)	23.0%	(298 554)	96.2%	(101 729)	126.4%	(30.0%)
Cash Flow from Financing Activities															
Receipts	-	-	286	-	274	-	(17)	-	190	-	734	-	17 155	-	(98.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	286	-	274	-	(17)	-	190	-	734	-	17 155	-	(98.9%)
Payments	(2 338)	(2 338)	(1 429)	61.1%	-	-	-	-	-	-	(1 429)	61.1%	(465)	208.5%	(100.0%)
Repayment of borrowing	(2 338)	(2 338)	(1 429)	61.1%	-	-	-	-	-	-	(1 429)	61.1%	(465)	208.5%	(100.0%)
Net Cash from/(used) Financing Activities	(2 338)	(2 338)	(1 143)	48.9%	274	(11.7%)	(17)	.7%	190	(8.1%)	(695)	29.7%	16 691	(5 280.0%)	(98.9%)
Net Increase/(Decrease) in cash held	75 045	75 045	(2 990)	(4.0%)	13 114	17.5%	6 124	8.2%	(36 541)	(48.7%)	(20 293)	(27.0%)	(119 671)	(74.9%)	(69.5%)
Cash/cash equivalents at the year begin:	89 902	89 902	41 247	45.9%	38 257	42.6%	51 370	57.1%	57 494	64.0%	41 247	45.9%	160 918	99.4%	(64.3%)
Cash/cash equivalents at the year end:	164 947	164 947	38 257	23.2%	51 370	31.1%	57 494	34.9%	20 953	12.7%	20 953	12.7%	41 247	17.0%	(49.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	22 722	19.5%	11 361	9.7%	5 066	4.3%	77 565	66.5%	116 714	19.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	44 129	41.5%	4 747	4.5%	2 907	2.7%	54 652	51.3%	106 435	17.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 986	13.6%	3 695	4.6%	3 329	4.1%	63 041	77.8%	81 051	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 089	8.9%	1 966	4.3%	1 737	3.8%	38 047	83.0%	45 839	7.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 445	8.6%	2 275	4.4%	1 943	3.8%	42 879	83.2%	51 542	8.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	2.2%	10	1.5%	9	1.3%	625	94.9%	659	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	3 475	4.5%	3 320	4.3%	3 175	4.1%	68 017	87.2%	77 988	12.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 782	10.9%	1 953	1.6%	641	.5%	109 589	87.0%	125 966	20.8%	-	-	-	-
Total By Income Source	103 642	17.1%	29 328	4.8%	18 806	3.1%	454 416	75.0%	606 193	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 947	8.6%	1 212	5.4%	948	4.2%	18 475	81.8%	22 583	3.7%	-	-	-	-
Commercial	50 532	50.8%	2 606	2.6%	1 066	1.1%	45 199	45.5%	99 403	16.4%	-	-	-	-
Households	50 889	10.6%	24 693	5.1%	16 221	3.4%	388 681	80.9%	480 484	79.3%	-	-	-	-
Other	275	7.4%	817	21.9%	571	15.3%	2 061	55.3%	3 724	.6%	-	-	-	-
Total By Customer Group	103 642	17.1%	29 328	4.8%	18 806	3.1%	454 416	75.0%	606 193	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	127 827	42.2%	40 528	13.4%	40 765	13.5%	93 943	31.0%	303 062	36.2%
Bulk Water	25 101	47.2%	28 065	52.8%	-	-	-	-	53 166	6.4%
PAYE deductions	6 653	100.0%	-	-	-	-	-	-	6 653	.8%
VAT (output less input)	61 085	100.0%	-	-	-	-	-	-	61 085	7.3%
Pensions / Retirement	11 662	100.0%	-	-	-	-	-	-	11 662	1.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	198 105	53.4%	46 480	12.5%	12 606	3.4%	113 684	30.7%	370 875	44.3%
Auditor-General	200	37.9%	3	.6%	-	-	324	61.5%	527	.1%
Other	29 894	100.0%	-	-	-	-	-	-	29 894	3.6%
Total	460 527	55.0%	115 075	13.7%	53 371	6.4%	207 952	24.8%	836 925	100.0%

Contact Details

Municipal Manager	Mr Themba Goba	011 411 0051/2
Financial Manager	Ms Beverly Gunqisa	011 411 0086/7

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	339 595	254 475	127 863	37.7%	84 687	24.9%	58 368	22.9%	48 911	19.2%	319 829	125.7%	18 669	104.1%	162.0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	601	-	346	57.6%	186	31.0%	71	-	27 543	-	28 146	-	348	195.1%	7 824.1%
Rental of facilities and equipment	1 385	1 385	147	10.6%	245	17.7%	105	7.6%	2 331	168.3%	2 828	204.2%	293	135.8%	696.9%
Interest earned - external investments	-	222	105	-	56	-	85	38.3%	127	57.1%	374	168.0%	22	61.8%	468.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	600	600	-	-	437	72.8%	17	2.8%	17	2.8%	471	78.5%	16	11.0%	4.2%
Agency services	-	-	16	-	-	-	-	-	-	-	16	-	-	-	-
Transfers recognised - operational	214 708	208 708	121 774	56.7%	77 385	36.0%	56 442	27.0%	17 500	8.4%	273 101	130.9%	15 069	106.3%	16.1%
Other own revenue	122 301	23 459	5 476	4.5%	6 377	5.2%	1 648	7.0%	1 393	5.9%	14 893	63.5%	2 921	99.6%	(52.3%)
Gains on disposal of PPE	-	20 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	342 193	291 072	65 711	19.2%	57 030	16.7%	65 419	22.5%	59 342	20.4%	247 501	85.0%	94 191	89.1%	(37.0%)
Employee related costs	168 329	168 329	53 874	32.0%	40 807	24.2%	39 186	23.3%	43 146	25.6%	177 014	105.2%	39 684	99.4%	8.7%
Remuneration of councillors	13 685	13 685	3 162	23.1%	3 208	23.4%	3 275	23.9%	2 193	16.0%	11 837	86.5%	3 162	93.7%	(30.7%)
Debt impairment	-	165	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 161	7 996	1 846	22.6%	2 163	26.5%	2 163	27.0%	2 018	25.2%	8 189	102.4%	1 464	93.8%	37.8%
Finance charges	1 486	1 486	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	100	100	-	-	-	-	-	-	-	-	-	-	2	.3%	(100.0%)
Contracted services	133 844	41 497	4 996	3.7%	6 968	5.2%	9 801	23.6%	8 261	19.9%	30 027	72.4%	41 594	70.9%	(80.1%)
Transfers and grants	4 392	12 188	-	-	2 200	50.1%	8 885	72.9%	1 100	9.0%	12 185	100.0%	7 260	120.8%	(84.8%)
Other expenditure	12 197	45 626	1 833	15.0%	1 684	13.8%	2 110	4.6%	2 623	5.7%	8 249	18.1%	1 025	112.3%	155.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 598)	(36 597)	62 152		27 657		(7 051)		(10 430)		72 328		(75 522)		
Transfers recognised - capital	2 598	22 598	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	0	(13 999)	62 152		27 657		(7 051)		(10 430)		72 328		(75 522)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	0	(13 999)	62 152		27 657		(7 051)		(10 430)		72 328		(75 522)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	0	(13 999)	62 152		27 657		(7 051)		(10 430)		72 328		(75 522)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	0	(13 999)	62 152		27 657		(7 051)		(10 430)		72 328		(75 522)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	43 277	20 000	-	-	-	-	-	-	-	-	-	-	7 887	20.1%	(100.0%)
National Government	43 277	20 000	-	-	-	-	-	-	-	-	-	-	7 887	20.1%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 277	20 000	-	-	-	-	-	-	-	-	-	-	7 887	20.1%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	43 277	20 000	-	-	-	-	-	-	-	-	-	-	7 887	20.1%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 277	20 000	-	-	-	-	-	-	-	-	-	-	7 887	20.1%	(100.0%)
Planning and Development	43 277	20 000	-	-	-	-	-	-	-	-	-	-	7 887	20.1%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	342 193	242 291	103 799	30.3%	88 080	25.7%	58 969	24.3%	47 812	19.7%	298 660	123.3%	29 869	110.2%	60.1%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	601	-	411	68.4%	145	24.2%	71	-	-	-	627	-	348	222.2%	(100.0%)
Other revenue	124 287	24 859	13 009	10.5%	25 494	20.5%	2 331	9.4%	2 685	10.8%	43 518	175.1%	29 430	150.4%	(90.9%)
Government - operating	214 708	194 611	88 458	41.2%	62 385	29.1%	55 664	28.6%	45 000	23.1%	251 507	129.2%	69	99.9%	64 936.4%
Government - capital	2 598	22 598	1 816	69.9%	-	-	778	3.4%	-	-	2 594	11.5%	-	88.4%	-
Interest	-	222	105	-	56	-	125	56.4%	127	57.1%	414	186.1%	22	61.6%	468.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(290 756)	(265 937)	(176 475)	60.7%	(58 117)	20.0%	(58 829)	22.1%	(69 245)	26.0%	(362 666)	136.4%	(38 233)	85.3%	81.1%
Suppliers and employees	(284 878)	(260 059)	(171 214)	60.1%	(55 917)	19.6%	(51 087)	19.6%	(69 245)	26.6%	(347 464)	133.6%	(36 233)	85.6%	91.1%
Finance charges	(1 486)	(1 486)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 392)	(4 392)	(5 260)	119.8%	(2 200)	50.1%	(7 742)	176.3%	-	-	(15 202)	346.1%	(2 000)	109.4%	(100.0%)
Net Cash from/(used) Operating Activities	51 438	(23 646)	(72 676)	(141.3%)	29 963	58.3%	140	(.6%)	(21 433)	90.6%	(64 006)	270.7%	(8 364)	8 882.0%	156.3%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(43 277)	(20 000)	-	-	-	-	-	-	-	-	-	-	(735)	6.6%	(100.0%)
Capital assets	(43 277)	(20 000)	-	-	-	-	-	-	-	-	-	-	(735)	6.6%	(100.0%)
Net Cash from/(used) Investing Activities	(43 277)	(20 000)	-	-	-	-	-	-	-	-	-	-	(735)	6.6%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 161	(43 646)	(72 676)	(890.6%)	29 963	367.2%	140	(.3%)	(21 433)	49.1%	(64 006)	146.6%	(9 099)	(160.5%)	135.6%
Cash/cash equivalents at the year begin:	(126 400)	(6 354)	72 006	(57.0%)	(670)	.5%	29 293	(461.0%)	29 433	(463.3%)	72 006	(1 133.3%)	165 033	3 141.3%	(82.2%)
Cash/cash equivalents at the year end:	(118 239)	(50 000)	(670)	.6%	29 293	(24.8%)	29 433	(58.9%)	8 000	(16.0%)	8 000	(16.0%)	155 935	(311.9%)	(94.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	140	.3%	218	.5%	198	.4%	47 526	98.8%	48 083	100.0%	-	-	-	-
Total By Income Source	140	.3%	218	.5%	198	.4%	47 526	98.8%	48 083	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	39 626	100.0%	39 626	82.4%	-	-	-	-
Commercial	132	2.6%	199	3.8%	198	3.8%	4 650	89.8%	5 179	10.8%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	.2%	20	.6%	-	-	3 251	99.2%	3 278	6.8%	-	-	-	-
Total By Customer Group	140	.3%	218	.5%	198	.4%	47 526	98.8%	48 083	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 772	7.3%	2 773	7.3%	1 213	3.2%	30 990	82.1%	37 748	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 772	7.3%	2 773	7.3%	1 213	3.2%	30 990	82.1%	37 748	100.0%

Contact Details

Municipal Manager	Mr David Mokoena	011 411 5021
Financial Manager	Mr Romeo Mohaudi	011 411 5254

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	35 175 463	35 366 557	9 149 046	26.0%	9 392 489	26.7%	9 512 212	26.9%	7 142 386	20.2%	35 196 133	99.5%	7 087 255	98.0%	.8%
Property rates	7 497 289	7 617 289	1 865 737	24.9%	1 855 042	24.7%	2 775 659	36.4%	2 428 069	31.9%	8 924 508	117.2%	1 847 980	109.5%	31.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	13 124 496	13 124 496	2 809 167	21.4%	3 166 223	24.1%	3 387 063	25.8%	3 041 057	23.2%	12 403 509	94.5%	2 799 042	94.7%	8.6%
Service charges - water revenue	4 409 604	4 409 604	1 045 030	23.7%	1 369 160	31.0%	707 004	16.0%	827 777	18.8%	3 948 972	89.6%	738 982	89.4%	12.0%
Service charges - sanitation revenue	1 075 290	1 075 290	191 606	17.8%	397 791	37.0%	205 676	19.1%	189 222	17.6%	984 295	91.5%	151 910	99.7%	24.6%
Service charges - refuse revenue	727 158	727 158	162 417	22.3%	181 084	24.9%	175 770	24.2%	206 378	28.4%	725 648	99.8%	151 061	95.6%	36.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	72 777	-	(100.0%)
Rental of facilities and equipment	951 325	940 648	208 974	22.0%	197 969	20.8%	125 118	13.3%	273 599	29.1%	805 660	85.6%	232 612	100.6%	17.6%
Interest earned - external investments	455 655	520 153	118 002	25.9%	138 021	30.3%	183 245	35.2%	162 166	31.2%	601 434	115.6%	173 667	93.9%	(6.6%)
Interest earned - outstanding debtors	342 903	377 903	679 574	198.2%	131 589	38.4%	(422 628)	(111.8%)	292 230	77.3%	680 766	180.1%	95 489	110.9%	206.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	72 791	72 791	(50 569)	(69.5%)	(110 492)	(151.8%)	330 089	453.5%	(305 772)	(420.1%)	(136 744)	(187.9%)	102 859	179.8%	(397.3%)
Licences and permits	40 688	40 688	7 571	18.6%	9 138	22.5%	7 399	18.2%	19 859	48.8%	43 967	108.1%	9 999	97.2%	98.6%
Agency services	15 532	15 532	2 126	13.7%	3 248	20.9%	2 234	14.4%	5 484	35.3%	13 091	84.3%	3 029	105.4%	81.1%
Transfers recognised - operational	5 736 951	5 773 032	1 961 466	34.2%	1 855 428	32.3%	1 803 238	31.2%	(37 260)	(.6%)	5 582 871	96.7%	629 705	97.1%	(105.9%)
Other own revenue	703 864	650 055	146 969	20.9%	197 861	28.1%	230 707	35.5%	39 174	6.0%	614 710	94.6%	75 877	43.8%	(48.4%)
Gains on disposal of PPE	21 916	21 917	977	4.5%	427	1.9%	1 638	7.5%	403	1.8%	3 445	15.7%	2 266	10.4%	(82.2%)
Operating Expenditure	35 227 111	35 417 436	6 934 967	19.7%	9 489 000	26.9%	9 424 425	26.6%	6 920 284	19.5%	32 768 677	92.5%	8 046 919	92.5%	(14.0%)
Employee related costs	10 470 211	10 573 522	2 324 099	22.2%	2 882 741	27.5%	2 651 427	25.1%	2 310 804	21.9%	10 169 071	96.2%	2 208 857	94.0%	4.6%
Remuneration of councillors	132 014	132 014	27 898	21.1%	33 446	25.3%	33 582	25.4%	30 789	23.3%	125 715	95.2%	30 393	98.9%	1.3%
Debt impairment	891 525	891 527	610	.1%	1 851	.2%	988 260	110.9%	(977 331)	(109.6%)	13 391	1.5%	(110)	20.7%	889 943.9%
Depreciation and asset impairment	2 554 436	2 544 294	629 007	24.6%	645 962	25.3%	461 366	18.1%	485 161	19.1%	2 221 497	87.3%	563 313	108.6%	(13.9%)
Finance charges	857 779	857 779	(5 127)	(.6%)	354 192	41.3%	150 403	17.5%	185 753	21.7%	685 220	79.9%	277 757	80.1%	(33.1%)
Bulk purchases	11 290 762	11 290 762	2 588 123	22.9%	3 173 677	28.1%	2 741 914	24.3%	2 732 602	24.2%	11 236 316	99.5%	2 678 674	97.5%	2.0%
Other Materials	1 193 595	1 247 468	112 141	9.4%	429 303	36.0%	282 929	22.7%	323 722	26.0%	1 148 095	92.0%	285 903	93.6%	13.2%
Contracted services	5 148 311	5 176 907	834 336	16.2%	1 252 871	24.3%	1 337 420	25.8%	1 171 221	22.6%	4 595 849	88.8%	1 305 550	87.2%	(10.3%)
Transfers and grants	481 898	492 858	86 806	18.0%	101 992	21.2%	114 559	23.2%	167 742	34.0%	471 099	95.6%	119 410	89.6%	40.5%
Other expenditure	2 205 641	2 209 787	337 077	15.3%	612 962	27.8%	662 196	30.0%	489 301	22.1%	2 101 537	95.1%	575 895	85.4%	(15.0%)
Loss on disposal of PPE	939	516	(3)	(.4%)	3	.3%	368	71.4%	519	100.5%	887	171.8%	1 276	85.7%	(59.4%)
Surplus/(Deficit)	(51 649)	(50 879)	2 214 079		(96 511)		87 787		222 102		2 427 456		(959 664)		
Transfers recognised - capital	3 493 322	3 467 891	128 074	3.7%	142 526	4.1%	416 967	12.0%	270 261	7.8%	957 827	27.6%	373 912	52.1%	(27.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 441 673	3 417 012	2 342 153		46 014		504 754		492 363		3 385 283		(585 752)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 441 673	3 417 012	2 342 153		46 014		504 754		492 363		3 385 283		(585 752)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 441 673	3 417 012	2 342 153		46 014		504 754		492 363		3 385 283		(585 752)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 441 673	3 417 012	2 342 153		46 014		504 754		492 363		3 385 283		(585 752)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	7 110 162	7 100 361	825 714	11.6%	1 247 507	17.5%	1 015 293	14.3%	2 024 605	28.5%	5 113 119	72.0%	1 576 235	66.5%	28.4%
National Government	2 833 976	2 822 546	191 928	6.8%	232 009	8.2%	467 190	16.6%	815 964	28.9%	1 707 091	60.5%	1 130 849	83.8%	(27.8%)
Provincial Government	593 500	593 501	97 619	16.4%	131 174	22.1%	139 562	23.5%	82 237	13.9%	450 592	75.9%	198 039	789.4%	(58.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	1 616	87.7%	(100.0%)
Transfers recognised - capital	3 427 476	3 416 047	289 547	8.4%	363 183	10.6%	606 752	17.8%	898 201	26.3%	2 157 683	63.2%	1 330 504	101.1%	(32.5%)
Borrowing	1 000 000	1 187 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 682 686	2 497 314	536 167	20.0%	884 324	33.0%	408 541	16.4%	1 126 404	45.1%	2 955 436	118.3%	245 731	40.1%	358.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	7 110 162	7 100 361	825 714	11.6%	1 247 507	17.5%	1 015 293	14.3%	2 024 605	28.5%	5 113 119	72.0%	1 576 235	66.5%	28.4%
Governance and Administration	628 057	747 596	60 011	9.6%	106 207	16.9%	62 840	8.4%	127 069	17.0%	356 127	47.6%	82 292	25.7%	54.4%
Executive & Council	332 954	90 741	3 837	1.2%	2 382	.7%	3 053	3.4%	3 899	4.3%	13 171	14.5%	5 262	9.9%	(25.9%)
Budget & Treasury Office	294 896	655 532	56 174	19.0%	103 825	35.2%	59 787	9.1%	122 824	18.7%	342 610	52.3%	76 577	29.5%	60.4%
Corporate Services	207	1 323	-	-	-	-	-	-	346	26.1%	346	26.1%	453	748.4%	(23.7%)
Community and Public Safety	1 787 157	1 859 685	208 859	11.7%	357 337	20.0%	296 609	15.9%	521 632	28.0%	1 384 437	74.4%	396 531	92.1%	31.5%
Community & Social Services	277 718	283 276	37 404	13.5%	39 641	14.3%	42 920	15.2%	91 603	32.3%	211 568	74.7%	54 018	41.1%	69.6%
Sport And Recreation	311 510	270 548	5 282	1.7%	19 097	6.1%	9 133	3.4%	36 739	13.6%	70 251	26.0%	5 485	4.9%	569.8%
Public Safety	67 090	61 796	9 597	14.3%	16 221	24.2%	4 313	7.0%	65 576	106.1%	95 707	154.9%	23 356	72.5%	180.8%
Housing	1 107 235	1 219 499	154 874	14.0%	279 918	25.3%	235 317	19.3%	323 726	26.5%	993 835	81.5%	310 306	169.0%	4.3%
Health	23 604	24 566	1 702	7.2%	2 460	10.4%	4 926	20.1%	3 988	16.2%	13 076	53.2%	3 366	69.0%	18.5%
Economic and Environmental Services	2 165 019	1 802 372	151 068	7.0%	322 110	14.9%	271 570	15.1%	379 926	21.1%	1 124 674	62.4%	420 024	63.8%	(9.5%)
Planning and Development	318 289	317 549	51 243	16.1%	89 167	28.0%	57 616	18.1%	80 665	25.4%	278 691	87.8%	89 806	66.2%	(10.2%)
Road Transport	1 838 413	1 476 856	99 825	5.4%	232 943	12.7%	213 954	14.5%	299 261	20.3%	845 983	57.3%	330 218	63.7%	(9.4%)
Environmental Protection	8 317	7 967	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 421 029	2 581 470	403 647	16.7%	461 867	19.1%	386 243	15.0%	995 129	38.5%	2 246 886	87.0%	668 077	72.9%	49.0%
Electricity	802 601	620 803	116 343	14.5%	173 324	21.6%	42 991	6.9%	314 493	50.7%	647 151	104.2%	227 337	91.8%	38.3%
Water	804 368	735 993	100 979	12.6%	51 670	6.4%	125 397	17.0%	356 175	48.4%	634 221	86.2%	113 140	50.6%	214.8%
Waste Water Management	714 586	1 125 195	176 570	24.7%	219 124	30.7%	201 273	17.9%	268 348	23.8%	865 315	76.9%	252 847	65.9%	6.1%
Waste Management	99 474	99 479	9 755	9.8%	17 749	17.8%	16 582	16.7%	56 113	56.4%	100 199	100.7%	74 753	210.9%	(24.9%)
Other	108 900	109 238	2 129	2.0%	(14)	-	(1 969)	(1.8%)	849	.8%	995	.9%	9 311	62.5%	(90.9%)

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	37 284 266	37 462 948	10 195 701	27.3%	9 838 196	26.4%	9 442 504	25.2%	8 963 571	23.9%	38 439 972	102.6%	8 240 760	99.7%	8.8%
Property rates, penalties and collection charges	7 122 425	7 242 425	1 686 650	23.7%	2 123 950	29.8%	1 670 630	23.1%	1 738 682	24.0%	7 219 912	99.7%	1 644 189	107.8%	5.7%
Service charges	18 369 720	18 369 720	4 886 570	26.6%	4 695 847	25.6%	4 748 319	25.8%	4 666 585	25.4%	18 997 320	103.4%	4 577 599	95.8%	1.9%
Other revenue	1 763 289	1 711 823	150 973	8.6%	300 760	17.1%	873 647	51.0%	1 019 819	59.6%	2 345 199	137.0%	519 863	103.2%	96.2%
Government - operating	5 736 952	5 773 032	1 961 466	34.2%	1 538 141	26.8%	1 812 291	31.4%	78 375	1.4%	5 390 273	93.4%	862 062	96.7%	(90.9%)
Government - capital	3 493 321	3 467 891	646 151	18.5%	976 204	27.9%	576 999	16.6%	1 005 714	29.0%	3 205 068	92.4%	384 903	97.9%	161.3%
Interest	798 558	898 057	863 892	108.2%	203 294	25.5%	(239 382)	(26.7%)	454 396	50.6%	1 282 200	142.8%	252 143	190.7%	80.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(31 741 946)	(31 840 236)	(10 615 880)	33.4%	(8 304 281)	26.2%	(7 600 142)	23.9%	(6 693 558)	21.0%	(33 213 862)	104.3%	(6 573 832)	96.5%	1.8%
Suppliers and employees	(30 402 269)	(30 489 598)	(10 411 100)	34.2%	(7 971 198)	26.2%	(7 335 182)	24.1%	(6 274 016)	20.6%	(31 991 495)	104.9%	(6 177 177)	97.1%	1.6%
Finance charges	(857 779)	(857 779)	(117 974)	13.8%	(231 091)	26.9%	(150 402)	17.5%	(251 801)	29.4%	(751 268)	87.6%	(277 245)	80.0%	(9.2%)
Transfers and grants	(481 898)	(492 858)	(86 806)	18.0%	(101 993)	21.2%	(114 558)	23.2%	(167 742)	34.0%	(471 099)	95.6%	(119 410)	89.6%	40.5%
Net Cash from/(used) Operating Activities	5 542 319	5 622 712	(420 179)	(7.6%)	1 533 914	27.7%	1 842 362	32.8%	2 270 012	40.4%	5 226 109	92.9%	1 666 928	117.4%	36.2%
Cash Flow from Investing Activities															
Receipts	(86 704)	(86 704)	-	-	(922 844)	1 064.4%	779 886	(899.5%)	(902 039)	1 040.4%	(1 044 997)	1 205.2%	(245)	(4 347.3%)	368 079.2%
Proceeds on disposal of PPE	21 916	21 916	-	-	1 404	6.4%	2 007	9.2%	922	4.2%	4 333	19.8%	3 542	12.0%	(74.0%)
Decrease in non-current debtors	(21 440)	(21 440)	-	-	15 204	(70.9%)	(45 711)	213.2%	37 868	(176.6%)	7 361	(34.3%)	(3 787)	673.6%	(1 099.9%)
Decrease in other non-current receivables	(19 030)	(19 030)	-	-	(939 452)	4 936.7%	823 590	(4 327.9%)	(940 829)	4 943.9%	(1 056 691)	5 552.8%	-	118 568.6%	(100.0%)
Decrease (increase) in non-current investments	(68 150)	(68 150)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 110 161)	(7 100 360)	(876 514)	12.3%	(1 196 707)	16.8%	(1 015 293)	14.3%	(2 024 605)	28.5%	(5 113 119)	72.0%	(1 576 235)	91.7%	28.4%
Capital assets	(7 110 161)	(7 100 360)	(876 514)	12.3%	(1 196 707)	16.8%	(1 015 293)	14.3%	(2 024 605)	28.5%	(5 113 119)	72.0%	(1 576 235)	91.7%	28.4%
Net Cash from/(used) Investing Activities	(7 196 865)	(7 187 064)	(876 514)	12.2%	(2 119 551)	29.5%	(235 407)	3.3%	(2 926 644)	40.7%	(6 158 116)	85.7%	(1 576 480)	112.7%	85.6%
Cash Flow from Financing Activities															
Receipts	1 055 065	1 065 290	1 000 000	94.8%	-	-	79 833	7.5%	983 438	92.3%	2 063 271	193.7%	(14 250)	(293.1%)	(7 001.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000 000	1 000 000	1 000 000	100.0%	-	-	-	-	1 000 000	100.0%	2 000 000	200.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	55 065	65 290	-	-	-	-	79 833	122.3%	(16 562)	(25.4%)	63 271	96.9%	(14 250)	(293.1%)	16.2%
Payments	(786 086)	(786 086)	(171 296)	21.8%	(331 468)	42.2%	(57 493)	7.3%	(209 885)	26.7%	(770 141)	98.0%	(223 071)	100.0%	(5.9%)
Repayment of borrowing	(786 086)	(786 086)	(171 296)	21.8%	(331 468)	42.2%	(57 493)	7.3%	(209 885)	26.7%	(770 141)	98.0%	(223 071)	100.0%	(5.9%)
Net Cash from/(used) Financing Activities	268 979	279 204	828 704	308.1%	(331 468)	(123.2%)	22 340	8.0%	773 553	277.1%	1 293 130	463.1%	(237 321)	123.0%	(426.0%)
Net Increase/(Decrease) in cash held	(1 385 567)	(1 285 147)	(467 989)	33.8%	(917 105)	66.2%	1 629 295	(126.8%)	116 921	(9.1%)	361 123	(28.1%)	(146 874)	(54.9%)	(179.6%)
Cash/cash equivalents at the year begin:	6 156 463	6 386 707	6 067 254	98.6%	5 599 265	90.9%	4 682 160	73.3%	6 311 455	98.8%	6 067 254	95.0%	6 502 004	99.4%	(2.9%)
Cash/cash equivalents at the year end:	4 770 896	5 101 560	5 599 265	117.4%	4 682 160	98.1%	6 311 455	123.7%	6 428 377	126.0%	6 428 377	126.0%	6 355 131	102.0%	1.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	430 496	11.3%	174 361	4.6%	154 314	4.0%	3 052 904	80.1%	3 812 075	32.7%	-	-	1 677 313	44.0%
Trade and Other Receivables from Exchange Transactions - Electricity	627 558	36.8%	227 386	13.4%	67 834	4.0%	780 320	45.8%	1 703 098	14.6%	-	-	749 363	44.0%
Receivables from Non-exchange Transactions - Property Rates	413 746	12.2%	201 543	5.9%	122 753	3.6%	2 662 747	78.3%	3 400 790	29.2%	-	-	1 496 348	44.0%
Receivables from Exchange Transactions - Waste Water Management	83 045	14.8%	29 699	5.3%	25 085	4.5%	425 116	75.5%	562 945	4.8%	-	-	247 696	44.0%
Receivables from Exchange Transactions - Waste Management	45 818	16.1%	21 172	7.4%	11 463	4.0%	206 212	72.4%	284 666	2.4%	-	-	125 253	44.0%
Receivables from Exchange Transactions - Property Rental Debtors	8 965	4.9%	6 620	3.6%	6 420	3.5%	161 972	88.0%	183 977	1.6%	-	-	80 950	44.0%
Interest on Arrear Debtor Accounts	11 718	1.4%	4 996	.6%	2 276	.3%	821 593	97.7%	840 583	7.2%	-	-	369 856	44.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	74 085	8.5%	37 311	4.3%	236 135	27.0%	525 494	60.2%	873 025	7.5%	-	-	384 131	44.0%
Total By Income Source	1 695 431	14.5%	703 090	6.0%	626 280	5.4%	8 636 357	74.1%	11 661 159	100.0%	-	-	5 130 910	44.0%
Debtors Age Analysis By Customer Group														
Organs of State	156 156	20.8%	49 530	6.6%	33 011	4.4%	513 310	68.3%	752 007	6.4%	-	-	330 883	44.0%
Commercial	680 219	25.3%	253 282	9.4%	316 539	11.8%	1 443 736	53.6%	2 693 776	23.1%	-	-	1 185 261	44.0%
Households	852 680	10.4%	399 173	4.9%	275 997	3.4%	6 665 967	81.4%	8 193 817	70.3%	-	-	3 605 279	44.0%
Other	6 377	29.6%	1 106	5.1%	733	3.4%	13 344	61.9%	21 559	.2%	-	-	9 486	44.0%
Total By Customer Group	1 695 431	14.5%	703 090	6.0%	626 280	5.4%	8 636 357	74.1%	11 661 159	100.0%	-	-	5 130 910	44.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	963 064	100.0%	-	-	-	-	-	-	963 064	27.5%
Bulk Water	264 827	100.0%	-	-	-	-	-	-	264 827	7.6%
PAYE deductions	125 897	100.0%	-	-	-	-	-	-	125 897	3.6%
VAT (output less input)	877	100.0%	-	-	-	-	-	-	877	-
Pensions / Retirement	129 665	100.0%	-	-	-	-	-	-	129 665	3.7%
Loan repayments	157 769	16.6%	-	-	60 860	6.4%	732 399	77.0%	951 028	27.2%
Trade Creditors	629 961	61.4%	18 743	1.8%	45 813	4.5%	331 663	32.3%	1 026 180	29.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	35 858	100.0%	-	-	-	-	-	-	35 858	1.0%
Total	2 307 917	66.0%	18 743	.5%	106 673	3.1%	1 064 062	30.4%	3 497 396	100.0%

Contact Details

Municipal Manager	Mr Sipho Nzuza	031 311 2100
Financial Manager	Dr Krish Kumar	031 311 1131

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	296 829	306 278	89 684	30.2%	57 918	19.5%	63 037	20.6%	66 397	21.7%	277 037	90.5%	56 206	90.6%	18.1%
Property rates	91 849	91 849	40 993	44.6%	16 642	18.1%	17 511	19.1%	17 261	18.8%	92 406	100.6%	18 801	110.2%	(8.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	(607)	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 152	9 152	3 486	38.1%	1 891	20.7%	1 994	21.8%	1 999	21.8%	9 370	102.4%	-	43.5%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	314	-	(100.0%)
Rental of facilities and equipment	6 058	6 058	1 505	24.8%	1 556	25.7%	1 538	25.4%	1 588	26.2%	6 188	102.1%	1 586	98.3%	.1%
Interest earned - external investments	12 703	14 703	12	.1%	1 479	11.6%	5 690	38.7%	(99)	(.7%)	7 082	48.2%	1 363	11.2%	(107.3%)
Interest earned - outstanding debtors	3 688	3 689	1 069	29.0%	1 811	49.1%	1 425	38.6%	(13 485)	(365.6%)	(9 180)	(248.9%)	(6)	-	240 051.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 676	374	81	4.8%	84	5.0%	114	30.6%	6 205	1 659.9%	6 484	1 734.5%	(20)	120.0%	(31 726.3%)
Licences and permits	8 725	9 309	1 969	22.6%	1 997	22.9%	1 803	19.4%	1 862	20.0%	7 631	82.0%	1 874	90.1%	(.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	127 912	128 575	39 495	30.9%	31 401	24.5%	31 614	24.6%	38 314	29.8%	140 823	109.5%	20 681	92.6%	85.3%
Other own revenue	35 066	42 569	1 073	3.1%	1 058	3.0%	1 349	3.2%	12 752	30.0%	16 232	38.1%	12 219	61.3%	4.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	296 829	306 278	43 457	14.6%	60 723	20.5%	98 934	32.3%	75 870	24.8%	278 984	91.1%	70 937	79.6%	7.0%
Employee related costs	115 747	110 747	21 587	18.7%	27 735	24.0%	27 323	24.7%	25 997	23.5%	102 643	92.7%	14 918	89.1%	74.3%
Remuneration of councillors	15 569	15 569	3 432	22.0%	3 522	22.6%	3 891	25.0%	3 642	23.4%	14 488	93.1%	5 168	96.7%	(29.5%)
Debt impairment	1 657	1 657	-	-	-	-	-	-	1 270	76.6%	1 270	76.6%	-	-	(100.0%)
Depreciation and asset impairment	39 000	39 000	-	-	-	-	29 377	75.3%	9 916	25.4%	39 293	100.8%	11 952	73.7%	(17.0%)
Finance charges	927	927	54	5.8%	47	5.1%	34	3.7%	26	2.8%	161	17.4%	156	-	(83.3%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 241	2 241	246	11.0%	1 342	59.9%	124	5.5%	2 327	103.8%	4 040	180.2%	-	-	(100.0%)
Contracted services	68 270	87 304	10 047	14.7%	17 186	25.2%	24 443	28.0%	20 495	23.5%	72 172	82.7%	14 784	73.0%	38.6%
Transfers and grants	4 346	4 346	646	14.9%	289	6.7%	2 356	54.2%	1 452	33.4%	4 743	109.1%	4 467	139.4%	(67.5%)
Other expenditure	49 070	44 486	7 445	15.2%	10 601	21.6%	11 384	25.6%	10 744	24.2%	40 174	90.3%	19 492	71.4%	(44.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(0)	46 226		(2 805)		(35 896)		(9 472)		(1 947)		(14 732)		
Transfers recognised - capital	50 485	54 589	10 172	20.1%	8 074	16.0%	21 662	39.7%	8 739	16.0%	48 646	89.1%	30 839	40.9%	(71.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	50 486	54 589	56 398		5 269		(14 234)		(734)		46 699		16 107		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	50 486	54 589	56 398		5 269		(14 234)		(734)		46 699		16 107		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	50 486	54 589	56 398		5 269		(14 234)		(734)		46 699		16 107		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50 486	54 589	56 398		5 269		(14 234)		(734)		46 699		16 107		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	50 485	54 589	8 588	17.0%	8 154	16.2%	4 347	8.0%	18 238	33.4%	39 327	72.0%	8 460	80.5%	115.6%
National Government	29 118	30 173	7 523	25.8%	3 494	12.0%	1 248	4.1%	12 123	40.2%	24 388	80.8%	6 460	101.8%	87.6%
Provincial Government	300	265	25	8.2%	92	30.6%	27	10.3%	-	-	144	54.3%	1 980	119.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 418	30 438	7 547	25.7%	3 586	12.2%	1 276	4.2%	12 123	39.8%	24 532	80.6%	8 440	109.3%	43.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 067	24 151	1 041	4.9%	4 568	21.7%	3 071	12.7%	6 115	25.3%	14 795	61.3%	20	.7%	30 505.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	50 485	54 589	8 588	17.0%	8 154	16.2%	4 347	8.0%	18 238	33.4%	39 327	72.0%	8 460	80.5%	115.6%
Governance and Administration	210	2 586	-	-	-	-	277	10.7%	1 353	52.3%	1 630	63.0%	820	708.8%	65.0%
Executive & Council	-	2 176	-	-	-	-	-	-	182	8.4%	182	8.4%	-	-	(100.0%)
Budget & Treasury Office	210	410	-	-	-	-	277	67.4%	611	148.9%	888	216.4%	-	267.4%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	560	-	560	-	820	-	(31.7%)
Community and Public Safety	10 233	11 150	514	5.0%	1 755	17.2%	557	5.0%	2 565	23.0%	5 391	48.3%	(120)	29.1%	(2 229.2%)
Community & Social Services	1 195	2 089	91	7.6%	99	8.3%	242	11.6%	2 479	118.6%	2 911	139.3%	(139)	23.5%	(1 884.5%)
Sport And Recreation	5 694	5 699	423	7.4%	1 656	29.1%	315	5.5%	6	.1%	2 400	42.1%	-	57.1%	(100.0%)
Public Safety	3 345	3 363	-	-	-	-	-	-	80	2.4%	80	2.4%	18	2.0%	336.2%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 362	40 173	8 074	20.5%	6 194	15.7%	3 514	8.7%	12 738	31.7%	30 520	76.0%	5 595	1 580.7%	127.7%
Planning and Development	101	101	-	-	-	-	-	-	100	98.8%	100	98.8%	(1 835)	(90.9%)	(105.4%)
Road Transport	39 261	40 072	8 074	20.6%	6 194	15.8%	3 514	8.8%	12 639	31.5%	30 420	75.9%	7 430	9 980.1%	70.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	680	680	-	-	206	30.2%	-	-	1 581	232.7%	1 787	262.9%	2 166	-	(27.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	2 166	-	(100.0%)
Waste Management	680	680	-	-	206	30.2%	-	-	1 581	232.7%	1 787	262.9%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	291 972	295 889	113 789	39.0%	114 784	39.3%	87 112	29.4%	53 499	18.1%	369 184	124.8%	60 853	80.1%	(12.1%)
Property rates, penalties and collection charges	65 489	65 489	22 018	33.6%	13 668	20.9%	15 716	24.0%	16 072	24.5%	67 474	103.0%	15 705	97.6%	2.3%
Service charges	11 859	11 859	1 634	13.8%	1 628	13.7%	1 374	11.6%	3 938	33.2%	8 574	72.3%	1 266	81.0%	211.0%
Other revenue	21 491	21 491	19 465	90.6%	27 281	126.9%	28 151	131.0%	25 499	118.7%	100 397	467.2%	17 005	138.2%	49.9%
Government - operating	147 694	148 556	60 021	40.6%	56 366	38.2%	31 062	20.9%	4 749	3.2%	152 198	102.5%	6 336	49.5%	(25.0%)
Government - capital	30 118	31 173	10 000	33.2%	15 000	49.8%	5 118	16.4%	3 221	10.3%	33 339	106.9%	20 546	101.6%	(84.3%)
Interest	15 322	17 322	650	4.2%	841	5.5%	5 690	32.9%	20	.1%	7 202	41.6%	(5)	46.3%	(479.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(256 172)	(236 165)	(94 650)	36.9%	(65 947)	25.7%	(86 878)	36.8%	(82 620)	35.0%	(330 094)	139.8%	(64 709)	110.2%	27.7%
Suppliers and employees	(250 898)	(230 892)	(94 043)	37.5%	(65 780)	26.2%	(84 487)	36.6%	(81 142)	35.1%	(325 452)	141.0%	(62 052)	83.2%	30.8%
Finance charges	(927)	(927)	(54)	5.8%	(47)	5.1%	(34)	3.7%	(26)	2.8%	(161)	17.4%	(10)	-	165.5%
Transfers and grants	(4 346)	(4 346)	(553)	12.7%	(120)	2.8%	(2 356)	54.2%	(1 452)	33.4%	(4 482)	103.1%	(2 646)	1 809.1%	(45.1%)
Net Cash from/(used) Operating Activities	35 800	59 724	19 138	53.5%	48 837	136.4%	234	.4%	(29 120)	(48.8%)	39 090	65.5%	(3 856)	(34.8%)	655.2%
Cash Flow from Investing Activities															
Receipts	30 035	41 491	22 422	74.7%	3 181	10.6%	2 258	5.4%	(25 794)	(62.2%)	2 067	5.0%	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	30 035	41 491	22 422	74.7%	3 181	10.6%	2 258	5.4%	(25 794)	(62.2%)	2 067	5.0%	-	-	(100.0%)
Payments	(50 485)	(54 589)	(9 026)	17.9%	(15 903)	31.5%	(4 781)	8.8%	(12 355)	22.6%	(42 066)	77.1%	(4 048)	78.1%	205.2%
Capital assets	(50 485)	(54 589)	(9 026)	17.9%	(15 903)	31.5%	(4 781)	8.8%	(12 355)	22.6%	(42 066)	77.1%	(4 048)	78.1%	205.2%
Net Cash from/(used) Investing Activities	(20 450)	(13 098)	13 395	(65.5%)	(12 722)	62.2%	(2 522)	19.3%	(38 149)	291.3%	(39 998)	305.4%	(4 048)	99.9%	842.4%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 977)	(1 977)	(494)	25.0%	(377)	19.1%	(410)	20.7%	(408)	20.7%	(1 690)	85.5%	-	-	(100.0%)
Repayment of borrowing	(1 977)	(1 977)	(494)	25.0%	(377)	19.1%	(410)	20.7%	(408)	20.7%	(1 690)	85.5%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(1 977)	(1 977)	(494)	25.0%	(377)	19.1%	(410)	20.7%	(408)	20.7%	(1 690)	85.5%	-	(1 184.8%)	(100.0%)
Net Increase/(Decrease) in cash held	13 374	44 649	32 039	239.6%	35 738	267.2%	(2 698)	(6.0%)	(67 678)	(151.6%)	(2 598)	(5.8%)	(7 904)	821.7%	756.3%
Cash/cash equivalents at the year begin:	60	60	200 097	333 495.3%	232 137	386 894.5%	267 875	446 457.7%	265 177	441 961.4%	200 097	333 495.3%	(63 877)	5.7%	(515.1%)
Cash/cash equivalents at the year end:	13 434	44 709	232 137	1 728.0%	267 875	1 994.1%	265 177	593.1%	197 499	441.7%	197 499	441.7%	(71 781)	(36.7%)	(375.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 241	7.5%	1 943	3.5%	1 239	2.2%	48 827	86.8%	56 249	67.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	7	100.0%	7	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	545	11.2%	276	5.7%	177	3.6%	3 882	79.5%	4 880	5.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	.5%	3	.5%	3	.5%	586	98.5%	595	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	1	-	22	.1%	28	.2%	18 226	99.7%	18 277	21.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Other	(4 174)	(108.0%)	416	10.8%	245	6.3%	7 380	190.9%	3 866	4.6%	-	-	-	-
Total By Income Source	615	.7%	2 660	3.2%	1 691	2.0%	78 908	94.1%	83 875	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(150)	(.4%)	213	.6%	104	.3%	33 657	99.5%	33 824	40.3%	-	-	-	-
Commercial	478	6.3%	384	5.1%	279	3.7%	6 407	84.9%	7 547	9.0%	-	-	-	-
Households	344	.8%	2 051	4.9%	1 297	3.1%	38 089	91.2%	41 781	49.8%	-	-	-	-
Other	(57)	(7.8%)	13	1.8%	11	1.5%	755	104.5%	723	.9%	-	-	-	-
Total By Customer Group	615	.7%	2 660	3.2%	1 691	2.0%	78 908	94.1%	83 875	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 242	100.0%	-	-	-	-	-	-	16 242	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	16 242	100.0%	-	-	-	-	-	-	16 242	100.0%

Contact Details

Municipal Manager	Dr Vuyiwe Tsako	039 976 1202
Financial Manager	Ms Thandazile Mhlongo	039 976 2102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	156 383	156 383	55 962	35.8%	47 456	30.3%	40 929	26.2%	4 231	2.7%	148 578	95.0%	9 601	97.6%	(55.9%)
Property rates	4 158	4 158	-	-	-	-	-	-	-	-	-	-	-	133.5%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	21	21	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	12	-	(100.0%)
Rental of facilities and equipment	128	128	63	48.8%	18	13.9%	48	37.5%	61	47.2%	189	147.4%	91	158.3%	(33.7%)
Interest earned - external investments	12 766	12 766	-	-	2 966	23.2%	-	-	-	-	2 966	23.2%	3 425	71.5%	(100.0%)
Interest earned - outstanding debtors	-	-	3 055	-	-	-	3 298	-	3 431	-	9 784	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	1	-	-	-	-	-	-	-	1	-	-	-	-
Licences and permits	5	5	4	69.4%	3	55.3%	2	34.1%	6	118.7%	15	277.4%	31	635.1%	(79.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	433.5%	-
Transfers recognised - operational	138 930	138 930	52 619	37.9%	43 623	31.4%	34 623	24.9%	558	.4%	131 424	94.6%	5 786	96.5%	(90.3%)
Other own revenue	375	375	59	15.8%	831	221.7%	2 489	663.6%	84	22.4%	3 463	923.6%	537	367.6%	(84.3%)
Gains on disposal of PPE	-	-	161	-	15	-	469	-	91	-	736	-	(280)	-	(132.3%)
Operating Expenditure	190 255	190 255	25 066	13.2%	33 974	17.9%	32 420	17.0%	62 679	32.9%	154 139	81.0%	36 429	71.0%	72.1%
Employee related costs	58 168	58 168	10 656	18.3%	14 418	24.8%	8 520	14.6%	12 275	21.1%	45 869	78.9%	10 763	88.3%	14.1%
Remuneration of councillors	16 478	16 478	4 021	24.4%	3 885	23.6%	2 747	16.7%	4 221	25.6%	14 874	90.3%	3 857	98.0%	9.4%
Debt impairment	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	35 000	35 000	-	-	-	-	7 489	21.4%	17 161	49.0%	24 649	70.4%	2 020	34.7%	749.7%
Finance charges	30	30	26	85.3%	16	51.7%	25	82.3%	29	97.3%	95	316.7%	28	12.7%	3.9%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 530	1 530	5	.3%	98	6.4%	77	5.0%	73	4.8%	252	16.5%	17	-	321.9%
Contracted services	3 933	3 933	5 145	130.8%	7 655	194.6%	6 115	155.5%	12 390	315.0%	31 306	796.0%	8 738	638.3%	41.8%
Transfers and grants	4 330	4 330	791	18.3%	1 544	35.7%	1 026	23.7%	6 473	149.5%	9 834	227.1%	2 802	94.9%	131.0%
Other expenditure	70 286	70 286	4 384	6.2%	6 337	9.0%	6 381	9.1%	10 057	14.3%	27 159	38.6%	8 202	49.9%	22.6%
Loss on disposal of PPE	-	-	39	-	21	-	41	-	-	-	100	-	2	-	(100.0%)
Surplus/(Deficit)	(33 872)	(33 872)	30 896		13 481		8 508		(58 447)		(5 561)		(26 828)		
Transfers recognised - capital	33 442	33 442	6 238	18.7%	7 402	22.1%	1 804	5.4%	24 716	73.9%	40 160	120.1%	9 473	58.1%	160.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(430)	(430)	37 134		20 884		10 312		(33 731)		34 599		(17 355)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(430)	(430)	37 134		20 884		10 312		(33 731)		34 599		(17 355)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(430)	(430)	37 134		20 884		10 312		(33 731)		34 599		(17 355)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(430)	(430)	37 134		20 884		10 312		(33 731)		34 599		(17 355)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	71 392	77 396	6 859	9.6%	7 149	10.0%	4 551	5.9%	25 270	32.7%	43 829	56.6%	23 445	51.5%	7.8%
National Government	31 770	35 720	6 859	21.6%	7 121	22.4%	4 551	12.7%	25 270	70.7%	43 800	122.6%	23 445	95.9%	7.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 770	35 720	6 859	21.6%	7 121	22.4%	4 551	12.7%	25 270	70.7%	43 800	122.6%	23 445	95.9%	7.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	39 622	41 677	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	28	-	-	-	-	-	28	-	-	-	-
Capital Expenditure Standard Classification	71 392	77 396	6 859	9.6%	7 149	10.0%	4 551	5.9%	25 270	32.7%	43 829	56.6%	23 446	51.5%	7.8%
Governance and Administration	4 620	18 549	98	2.1%	293	6.3%	387	2.1%	1 126	6.1%	1 904	10.3%	2 083	47.8%	(46.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	18 549	-	-	-	-	-	-	-	-	-	-	-	6.6%	-
Corporate Services	4 620	-	98	2.1%	293	6.3%	387	-	1 126	-	1 904	-	2 083	-	(46.0%)
Community and Public Safety	3 150	31 152	-	-	28	.9%	-	-	372	1.2%	401	1.3%	-	760.9%	(100.0%)
Community & Social Services	3 150	25 178	-	-	28	.9%	-	-	372	1.5%	401	1.6%	-	760.9%	(100.0%)
Sport And Recreation	-	5 974	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	63 622	27 695	6 761	10.6%	6 828	10.7%	4 163	15.0%	23 772	85.8%	41 524	149.9%	21 363	43.4%	11.3%
Planning and Development	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	63 622	27 675	6 761	10.6%	6 828	10.7%	4 163	15.0%	23 772	85.9%	41 524	150.0%	21 363	43.4%	11.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	189 761	199 762	70 959	37.4%	40 784	21.5%	56 638	28.4%	7 643	3.8%	176 024	88.1%	26 808	102.4%	(71.5%)
Property rates, penalties and collection charges	4 158	7 541	-	-	(25 005)	(601.4%)	2 396	31.8%	2	-	(22 608)	(299.8%)	15 722	420.3%	(100.0%)
Service charges	21	21	-	-	-	-	-	-	-	-	-	-	6	146.3%	(100.0%)
Other revenue	444	1 607	109	24.5%	2 635	593.1%	2 835	176.5%	344	21.4%	5 923	368.6%	565	304.3%	(39.1%)
Government - operating	138 930	140 435	57 799	41.6%	50 189	36.1%	30 717	21.9%	3 866	2.8%	142 570	101.5%	2 858	101.8%	35.3%
Government - capital	33 442	37 392	10 000	29.9%	10 000	29.9%	17 392	46.5%	-	-	37 392	100.0%	4 348	67.6%	(100.0%)
Interest	12 766	12 766	3 051	23.9%	2 966	23.2%	3 298	25.8%	3 431	26.9%	12 747	99.8%	3 310	104.6%	3.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	154 755	(144 836)	(26 438)	(17.1%)	(34 087)	(22.0%)	(38 171)	26.4%	(62 647)	43.3%	(161 343)	111.4%	(43 815)	82.5%	43.0%
Suppliers and employees	150 395	(131 664)	(25 820)	(17.2%)	(32 557)	(21.6%)	(37 115)	28.2%	(56 163)	42.7%	(151 655)	115.2%	(36 253)	78.7%	54.9%
Finance charges	30	(30)	(9)	(30.1%)	(16)	(51.7%)	(9)	30.0%	(11)	36.9%	(45)	148.6%	-	10.4%	(100.0%)
Transfers and grants	4 330	(13 142)	(609)	(14.1%)	(1 514)	(35.0%)	(1 047)	8.0%	(6 473)	49.3%	(9 643)	73.4%	(7 562)	236.2%	(14.4%)
Net Cash from/(used) Operating Activities	344 516	54 926	44 521	12.9%	6 698	1.9%	18 467	33.6%	(55 004)	(100.1%)	14 682	26.7%	(17 007)	224.9%	223.4%
Cash Flow from Investing Activities															
Receipts	-	(12 766)	-	-	22 323	-	-	-	-	-	22 323	(174.9%)	28 003	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(12 766)	-	-	22 323	-	-	-	-	-	22 323	(174.9%)	28 003	-	(100.0%)
Payments	71 392	(77 396)	(6 859)	(9.6%)	(7 149)	(10.0%)	(4 521)	5.8%	(25 270)	32.7%	(43 799)	56.6%	(23 404)	57.2%	8.0%
Capital assets	71 392	(77 396)	(6 859)	(9.6%)	(7 149)	(10.0%)	(4 521)	5.8%	(25 270)	32.7%	(43 799)	56.6%	(23 404)	57.2%	8.0%
Net Cash from/(used) Investing Activities	71 392	(90 162)	(6 859)	(9.6%)	15 174	21.3%	(4 521)	5.0%	(25 270)	28.0%	(21 476)	23.8%	4 599	23.1%	(649.5%)
Cash Flow from Financing Activities															
Receipts	-	24	-	-	0	-	-	-	-	-	0	1.6%	3	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	24	-	-	0	-	-	-	-	-	0	1.6%	3	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	24	-	-	0	-	-	-	-	-	0	1.6%	3	-	(100.0%)
Net Increase/(Decrease) in cash held	415 908	(35 212)	37 662	9.1%	21 872	5.3%	13 946	(39.6%)	(80 274)	228.0%	(6 794)	19.3%	(12 405)	(72.3%)	547.1%
Cash/cash equivalents at the year begin:	107 334	120 107	181 381	169.0%	219 042	204.1%	240 915	200.6%	254 860	212.2%	181 381	151.0%	211 648	83.6%	20.4%
Cash/cash equivalents at the year end:	523 242	84 896	219 042	41.9%	240 915	46.0%	254 860	300.2%	174 586	205.6%	174 586	205.6%	199 243	148.5%	(12.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(2)	-	-	-	-	-	23 149	100.0%	23 147	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(2)	-	-	-	-	-	23 149	100.0%	23 147	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	14 827	100.0%	14 827	64.1%	-	-	-	-
Commercial	(2)	-	-	-	-	-	4 135	100.0%	4 133	17.9%	-	-	-	-
Households	-	-	-	-	-	-	776	100.0%	776	3.4%	-	-	-	-
Other	-	-	-	-	-	-	3 411	100.0%	3 411	14.7%	-	-	-	-
Total By Customer Group	(2)	-	-	-	-	-	23 149	100.0%	23 147	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	648	111.3%	(0)	-	(4)	(.6%)	(62)	(10.7%)	583	44.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	697	94.1%	0	-	31	4.2%	13	1.7%	741	56.0%
Total	1 345	101.6%	0	-	27	2.1%	(49)	(3.7%)	1 324	100.0%

Contact Details

Municipal Manager	Ms NC Mgijima	039 972 0005
Financial Manager	Mr Kushi Audan	039 972 0005

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	177 023	170 439	80 046	45.2%	42 359	23.9%	21 301	12.5%	8 979	5.3%	152 684	89.6%	49 578	115.8%	(81.9%)
Property rates	24 904	25 904	15 694	63.0%	3 508	14.1%	3 815	14.7%	3 563	13.8%	26 580	102.6%	6 416	124.3%	(44.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	36 063	36 170	24 008	66.6%	9 457	26.2%	(11 015)	(30.5%)	8 604	23.8%	31 054	85.9%	5 455	41.3%	57.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 382	2 382	598	25.1%	592	24.9%	587	24.6%	601	25.3%	2 379	99.9%	395	82.7%	52.4%
Service charges - other	-	-	120	-	(1 689)	-	(1 569)	-	(4 986)	-	(8 125)	-	6 256	-	(179.7%)
Rental of facilities and equipment	173	118	14	8.1%	21	12.1%	13	11.4%	15	12.6%	63	53.6%	10	50.1%	52.7%
Interest earned - external investments	9 915	13 265	3 176	32.0%	3 401	34.3%	3 187	24.0%	2 962	22.3%	12 726	95.9%	2 649	102.2%	11.8%
Interest earned - outstanding debtors	-	321	(0)	-	31	-	1 697	529.4%	(2 638)	(823.2%)	(911)	(284.2%)	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	890	827	9	1.0%	2	.3%	17	2.1%	9	1.1%	37	4.5%	52	34.4%	(82.8%)
Licences and permits	550	550	118	21.4%	130	23.6%	(536)	(97.4%)	(99)	(17.9%)	(387)	(70.4%)	106	69.4%	(193.0%)
Agency services	2 230	2 230	460	20.6%	478	21.5%	509	22.8%	411	18.4%	1 858	83.3%	455	121.2%	(9.5%)
Transfers recognised - operational	98 239	87 675	35 773	36.4%	26 337	26.8%	24 389	27.8%	288	.3%	86 787	99.0%	102 605	160.3%	(99.7%)
Other own revenue	1 676	997	76	4.5%	90	5.4%	207	20.8%	249	24.9%	622	62.4%	(74 820)	(1 503.0%)	(100.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	184 351	182 164	12 658	6.9%	55 000	29.8%	23 315	12.8%	51 366	28.2%	142 339	78.1%	29 454	83.4%	74.4%
Employee related costs	62 852	62 296	(3 696)	(5.9%)	29 951	47.7%	17 038	27.3%	(297)	(.5%)	42 995	69.0%	13 745	92.2%	(102.2%)
Remuneration of councillors	10 152	10 152	(1 452)	(14.3%)	4 813	47.4%	4 197	41.3%	717	7.1%	8 275	81.5%	2 341	93.8%	(69.4%)
Debt impairment	196	196	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 604	15 604	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	840	840	173	20.6%	168	20.0%	(9 902)	(1 178.9%)	1 295	154.2%	(8 266)	(984.2%)	-	-	(100.0%)
Bulk purchases	32 962	32 962	10 462	31.7%	6 079	18.4%	5 239	15.9%	2 008	6.1%	23 788	72.2%	7 043	100.4%	(71.5%)
Other Materials	1 000	1 700	179	17.9%	136	13.6%	333	19.6%	1 957	115.1%	2 605	153.3%	821	96.4%	138.2%
Contracted services	3 759	5 524	1 048	27.9%	1 180	31.4%	4 657	84.3%	1 102	20.0%	7 987	144.6%	1 023	97.7%	7.8%
Transfers and grants	6 559	7 559	765	11.7%	8	.1%	1 027	13.6%	535	7.1%	2 334	30.9%	2 477	98.4%	(78.4%)
Other expenditure	51 427	45 331	5 179	10.1%	12 666	24.6%	726	1.6%	44 049	97.2%	62 620	138.1%	2 004	83.5%	2 097.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 328)	(11 725)	67 387		(12 641)		(2 014)		(42 387)		10 345		20 124		
Transfers recognised - capital	22 940	27 940	11 858	51.7%	5 142	22.4%	(2 260)	(8.1%)	24 353	87.2%	39 093	139.9%	1 861	101.1%	1 208.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 612	16 215	79 246		(7 500)		(4 274)		(18 034)		49 438		21 985		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	15 612	16 215	79 246		(7 500)		(4 274)		(18 034)		49 438		21 985		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 612	16 215	79 246		(7 500)		(4 274)		(18 034)		49 438		21 985		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 612	16 215	79 246		(7 500)		(4 274)		(18 034)		49 438		21 985		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	79 353	72 795	6 484	8.2%	5 025	6.3%	47 777	65.6%	62 737	86.2%	122 023	167.6%	12 168	59.7%	415.6%
National Government	27 686	22 940	6 484	23.4%	5 056	18.3%	41 176	179.5%	84 217	367.1%	136 933	596.9%	12 168	131.7%	592.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 686	22 940	6 484	23.4%	5 056	18.3%	41 176	179.5%	84 217	367.1%	136 933	596.9%	12 168	187.3%	592.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	51 667	49 855	-	-	-	-	6 601	13.2%	(21 480)	(43.1%)	(14 879)	(29.8%)	-	1.0%	(100.0%)
Public contributions and donations	-	-	-	-	(31)	-	-	-	-	-	(31)	-	-	-	-
Capital Expenditure Standard Classification	79 353	72 795	6 484	8.2%	5 025	6.3%	47 777	65.6%	62 737	86.2%	122 023	167.6%	12 168	59.7%	415.6%
Governance and Administration	1 295	2 295	248	19.1%	18	1.4%	50	2.2%	(764)	(33.3%)	(449)	(19.6%)	1 137	54.7%	(167.2%)
Executive & Council	-	1 000	75	-	-	-	-	-	(700)	(70.0%)	(625)	(62.5%)	-	38.2%	(100.0%)
Budget & Treasury Office	1 295	1 295	173	13.4%	-	-	-	-	-	-	173	13.4%	-	17.2%	-
Corporate Services	-	-	-	-	18	-	50	-	(65)	-	3	-	1 137	-	(105.7%)
Community and Public Safety	37 589	15 127	3 062	8.1%	1 091	2.9%	12 542	82.9%	(4 658)	(30.8%)	12 036	79.6%	16	8.5%	(29 777.5%)
Community & Social Services	37 589	8 627	3 062	8.1%	1 091	2.9%	2 542	29.5%	(3 933)	(45.6%)	2 761	32.0%	83	129.9%	(4 850.9%)
Sport And Recreation	-	6 500	-	-	-	-	10 000	153.8%	(724)	(11.1%)	9 276	142.7%	(67)	(.8%)	979.3%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 379	50 173	2 934	8.8%	3 948	11.8%	35 136	70.0%	67 697	134.9%	109 714	218.7%	11 015	50.5%	514.6%
Planning and Development	33 379	33 544	2 934	8.8%	3 887	11.6%	15 118	45.1%	40 849	121.8%	62 787	187.2%	2 982	18.1%	1 269.9%
Road Transport	-	16 629	-	-	61	-	20 018	120.4%	26 848	161.5%	46 928	282.2%	8 033	75.7%	234.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 090	5 200	241	3.4%	(31)	(.4%)	49	.9%	462	8.9%	721	13.9%	-	150.2%	(100.0%)
Electricity	6 150	5 000	236	3.8%	(31)	(.5%)	-	-	462	9.2%	667	13.3%	-	(7.3%)	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	940	200	5	.5%	-	-	49	24.7%	-	-	54	27.1%	-	240.3%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	192 255	189 879	105 455	54.9%	193 920	100.9%	44 049	23.2%	30 194	15.9%	373 618	196.8%	17 123	146.0%	76.3%
Property rates, penalties and collection charges	21 918	22 918	3 710	16.9%	7 580	34.6%	9 453	41.2%	(1 175)	(5.1%)	19 568	85.4%	3 948	75.8%	(129.8%)
Service charges	34 207	33 925	7 427	21.7%	7 047	20.6%	4 336	12.8%	7 299	21.5%	26 109	77.0%	7 418	70.4%	(1.6%)
Other revenue	5 035	4 156	39 309	780.6%	129 961	2 580.9%	(11 489)	(276.5%)	44 904	1 080.5%	202 685	4 876.9%	(17 727)	2 269.2%	(353.3%)
Government - operating	98 239	92 675	38 180	38.9%	32 899	33.5%	37 267	40.2%	(21 558)	(23.3%)	86 787	93.6%	20 837	95.4%	(203.5%)
Government - capital	22 940	22 940	13 653	59.5%	13 000	56.7%	-	-	(911)	(4.0%)	25 742	112.2%	-	117.3%	(100.0%)
Interest	9 915	13 265	3 176	32.0%	3 432	34.6%	4 483	33.8%	1 635	12.3%	12 726	95.9%	2 648	115.4%	(38.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(169 551)	(161 600)	(100 297)	59.2%	(154 413)	91.1%	(263 842)	163.3%	(130 540)	80.8%	(649 093)	401.7%	(15 923)	168.3%	719.8%
Suppliers and employees	(165 915)	(157 964)	(99 533)	60.0%	(153 998)	92.8%	(261 392)	165.5%	(131 481)	83.2%	(646 404)	409.2%	(13 446)	165.6%	877.9%
Finance charges	(840)	(840)	-	-	-	-	-	-	(338)	40.2%	(338)	40.2%	-	-	(100.0%)
Transfers and grants	(2 796)	(2 796)	(765)	27.4%	(415)	14.8%	(2 450)	87.6%	1 279	(45.7%)	(2 351)	84.1%	(2 477)	1 517.0%	(151.6%)
Net Cash from/(used) Operating Activities	22 703	28 279	5 158	22.7%	39 506	174.0%	(219 794)	(777.2%)	(100 345)	(354.8%)	(275 475)	(974.1%)	1 201	(13.7%)	(8 457.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(79 353)	(72 795)	(6 484)	8.2%	(5 025)	6.3%	(15 426)	21.2%	(13 899)	19.1%	(40 833)	56.1%	2 013	28.9%	(790.3%)
Capital assets	(79 353)	(72 795)	(6 484)	8.2%	(5 025)	6.3%	(15 426)	21.2%	(13 899)	19.1%	(40 833)	56.1%	2 013	28.9%	(790.3%)
Net Cash from/(used) Investing Activities	(79 353)	(72 795)	(6 484)	8.2%	(5 025)	6.3%	(15 426)	21.2%	(13 899)	19.1%	(40 833)	56.1%	2 013	28.9%	(790.3%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(733)	(733)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(733)	(733)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(733)	(733)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(57 383)	(45 249)	(1 326)	2.3%	34 481	(60.1%)	(235 219)	519.8%	(114 244)	252.5%	(316 308)	699.0%	3 214	46.5%	(3 654.5%)
Cash/cash equivalents at the year begin:	129 931	129 931	164 834	126.9%	163 508	125.8%	197 989	152.4%	(37 230)	(28.7%)	164 834	126.9%	(26 826)	-	38.8%
Cash/cash equivalents at the year end:	72 548	84 682	163 508	225.4%	197 989	272.9%	(37 230)	(44.0%)	(151 474)	(178.9%)	(151 474)	(178.9%)	(23 612)	(29.8%)	541.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 542	45.1%	635	18.6%	246	7.2%	994	29.1%	3 416	13.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 659	8.1%	1 029	5.1%	816	4.0%	16 863	82.8%	20 368	81.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	194	17.1%	109	9.6%	79	7.0%	752	66.3%	1 134	4.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	3 395	13.6%	1 773	7.1%	1 141	4.6%	18 609	74.7%	24 918	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	420	6.2%	315	4.6%	174	2.6%	5 903	86.6%	6 813	27.3%	-	-	-	-
Commercial	1 322	17.7%	707	9.4%	407	5.4%	5 053	67.5%	7 489	30.1%	-	-	-	-
Households	1 653	15.6%	751	7.1%	560	5.3%	7 653	72.1%	10 616	42.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 395	13.6%	1 773	7.1%	1 141	4.6%	18 609	74.7%	24 918	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	37	97.4%	1	2.6%	0	.1%	-	-	38	100.0%
Total	37	97.4%	1	2.6%	0	.1%	-	-	38	100.0%

Contact Details

Municipal Manager	Mr VM Kubeka	039 433 3500
Financial Manager	Mr I Ogle	039 433 1301

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RAY NKONYENI (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	987 501	891 255	326 541	33.1%	409 891	41.5%	206 804	23.2%	117 844	13.2%	1 061 080	119.1%	154 768	106.8%	(23.9%)
Property rates	404 757	405 289	156 789	38.7%	317 813	78.5%	110 361	27.2%	38 439	9.5%	623 402	153.8%	72 065	92.6%	(46.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	124 417	126 417	32 923	26.5%	31 507	25.3%	29 902	23.7%	19 305	15.3%	113 636	89.9%	29 118	110.5%	(33.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	62 635	62 635	19 464	31.1%	19 387	31.0%	13 642	21.8%	4 580	7.3%	57 073	91.1%	8 692	81.0%	(47.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	843	3 533	8 297	984.1%	8 246	978.0%	860	24.3%	630	17.8%	18 033	510.5%	803	91.6%	(21.6%)
Interest earned - external investments	4 500	4 703	(4 100)	(91.1%)	16 485	366.3%	(8 993)	(191.2%)	629	13.4%	4 021	85.5%	1 687	106.8%	(62.7%)
Interest earned - outstanding debtors	15 692	12 887	883	5.6%	960	6.1%	2 552	19.8%	699	5.4%	5 095	39.5%	884	52.5%	(21.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	86 587	12 591	288	.3%	1 314	1.5%	47	.4%	512	4.1%	2 161	17.2%	251	40.5%	104.1%
Licences and permits	10 800	1 901	1 686	15.6%	1 808	16.7%	1 883	99.0%	1 213	63.8%	6 590	346.6%	1 585	41.7%	(23.5%)
Agency services	6 000	8 985	879	14.6%	932	15.5%	989	11.0%	626	7.0%	3 425	38.1%	857	94.4%	(27.0%)
Transfers recognised - operational	232 938	221 763	97 623	41.9%	8 400	3.6%	52 999	23.9%	50 116	22.6%	209 138	94.3%	33 038	115.2%	51.7%
Other own revenue	38 332	30 552	11 809	30.8%	3 039	7.9%	2 563	8.4%	1 095	3.6%	18 506	60.6%	5 788	275.8%	(81.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	945 363	872 543	118 515	12.5%	225 180	23.8%	223 258	25.6%	118 981	13.6%	685 935	78.6%	146 841	56.3%	(19.0%)
Employee related costs	366 621	378 898	30 231	8.2%	113 807	31.0%	125 970	33.2%	64 227	17.0%	334 235	88.2%	17 315	55.9%	270.9%
Remuneration of councillors	30 943	28 856	4 684	15.1%	11 193	36.2%	9 993	34.6%	4 803	16.6%	30 672	106.3%	6 600	71.1%	(27.2%)
Debt impairment	83 712	5 989	472	.6%	788	.9%	1 426	23.8%	1 079	18.0%	3 765	62.9%	1 485	3.7%	(27.4%)
Depreciation and asset impairment	63 800	58 900	-	-	-	-	-	-	-	-	-	-	-	7.0%	-
Finance charges	3 400	-	-	-	1 157	34.0%	62	-	-	-	1 219	-	-	4.7%	-
Bulk purchases	86 620	86 620	21 381	24.7%	23 985	27.7%	20 518	23.7%	13 445	15.5%	79 329	91.6%	19 439	97.8%	(30.8%)
Other Materials	5 279	5 889	896	17.0%	1 342	25.4%	1 403	23.8%	853	14.5%	4 495	76.3%	2 249	169.8%	(62.1%)
Contracted services	157 367	150 827	23 383	14.9%	35 221	22.4%	31 726	21.0%	24 142	16.0%	114 473	75.9%	35 213	61.9%	(31.4%)
Transfers and grants	5 903	5 570	1 125	19.1%	1 531	25.9%	(1 547)	(27.8%)	(2 264)	(40.7%)	(1 155)	(20.7%)	35 116	745.0%	(106.4%)
Other expenditure	141 719	150 995	36 342	25.6%	36 155	25.5%	33 709	22.3%	12 696	8.4%	118 902	78.7%	29 424	53.8%	(56.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	42 137	18 711	208 025		184 711		(16 454)		(1 137)		375 145		7 928		
Transfers recognised - capital	182 163	210 587	42 783	23.5%	43 381	23.8%	20 954	10.0%	8 280	3.9%	115 397	54.8%	2	7.0%	506 329.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	224 300	229 298	250 808		228 092		4 499		7 143		490 542		7 930		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	224 300	229 298	250 808		228 092		4 499		7 143		490 542		7 930		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	224 300	229 298	250 808		228 092		4 499		7 143		490 542		7 930		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	224 300	229 298	250 808		228 092		4 499		7 143		490 542		7 930		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	223 131	227 653	24 793	11.1%	49 803	22.3%	17 109	7.5%	11 533	5.1%	103 237	45.3%	61 553	51.0%	(81.3%)
National Government	57 301	71 301	17 016	29.7%	15 254	26.6%	14 405	20.2%	11 511	16.1%	58 185	81.6%	7 251	68.8%	58.7%
Provincial Government	124 862	134 016	7 584	6.1%	27 353	21.9%	2 317	1.7%	-	-	37 254	27.8%	46 107	41.5%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	182 163	205 317	24 600	13.5%	42 607	23.4%	16 722	8.1%	11 511	5.6%	95 439	46.5%	53 358	49.2%	(78.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 968	22 336	193	.5%	1 570	3.8%	387	1.7%	22	.1%	2 172	9.7%	8 195	64.2%	(99.7%)
Public contributions and donations	-	-	-	-	5 626	-	-	-	-	-	5 626	-	-	-	-
Capital Expenditure Standard Classification	223 131	227 653	24 793	11.1%	49 803	22.3%	17 109	7.5%	11 533	5.1%	103 237	45.3%	61 553	51.0%	(81.3%)
Governance and Administration	875	1 095	23 669	2 705.0%	8 519	973.6%	82	7.5%	12	1.1%	32 282	2 947.8%	57 034	6 050.2%	(100.0%)
Executive & Council	352	90	23 668	6 723.9%	8 409	2 389.0%	26	28.9%	-	-	32 103	35 670.5%	56 925	9 978.7%	(100.0%)
Budget & Treasury Office	523	1 005	0	.1%	88	16.8%	18	1.8%	-	-	106	10.6%	-	9.5%	-
Corporate Services	-	-	-	-	22	-	38	-	12	-	72	-	109	-	(89.1%)
Community and Public Safety	158 548	151 015	900	.6%	30 559	19.3%	12 250	8.1%	9 443	6.3%	53 151	35.2%	16	.5%	58 655.0%
Community & Social Services	14 164	19 145	-	-	3 204	22.6%	6 681	34.9%	6 191	32.3%	16 076	84.0%	2	1.0%	250 123.8%
Sport And Recreation	10 180	-	-	-	-	-	-	-	-	-	-	-	14	35.0%	(100.0%)
Public Safety	5 883	-	-	-	1	-	-	-	-	-	1	-	-	-	-
Housing	128 320	131 870	900	.7%	27 353	21.3%	5 569	4.2%	3 252	2.5%	37 074	28.1%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 535	48 622	110	.3%	5 960	17.3%	2 227	4.6%	2 079	4.3%	10 375	21.3%	2 896	8.8%	(28.2%)
Planning and Development	-	14 311	-	-	55	-	28	.2%	-	-	82	.6%	2 829	25.8%	(100.0%)
Road Transport	33 812	34 311	110	.3%	5 905	17.5%	2 199	6.4%	2 079	6.1%	10 293	30.0%	67	.2%	2 999.1%
Environmental Protection	723	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	26 123	26 921	115	.4%	4 765	18.2%	2 550	9.5%	-	-	7 429	27.6%	1 607	20.2%	(100.0%)
Electricity	26 123	26 653	115	.4%	4 765	18.2%	2 550	9.6%	-	-	7 429	27.9%	691	5.1%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	268	-	-	-	-	-	-	-	-	-	-	916	53.8%	(100.0%)
Other	3 051	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 065 555	987 872	300 505	28.2%	205 972	19.3%	214 116	21.7%	79 668	8.1%	800 261	81.0%	60 558	69.2%	31.6%
Property rates, penalties and collection charges	396 662	317 330	78 560	19.8%	76 324	19.2%	110 361	34.8%	38 501	12.1%	303 747	95.7%	36 590	91.3%	5.2%
Service charges	177 699	168 814	56 942	32.0%	34 673	19.5%	29 902	17.7%	19 296	11.4%	140 814	83.4%	17 778	75.0%	8.5%
Other revenue	56 686	53 852	22 959	40.5%	(760)	(1.3%)	6 342	11.8%	4 034	7.5%	32 574	60.5%	4 151	126.5%	(2.8%)
Government - operating	232 938	221 234	102 478	44.0%	61 224	26.3%	52 999	24.0%	3 690	1.7%	220 391	99.6%	291	76.3%	1 169.7%
Government - capital	182 163	211 116	42 783	23.5%	17 418	9.6%	20 954	9.9%	12 996	6.2%	94 150	44.6%	1	-	1 053 889.9%
Interest	19 407	15 526	(3 217)	(16.6%)	17 093	88.1%	(6 441)	(41.5%)	1 150	7.4%	8 585	55.3%	1 747	95.9%	(34.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(868 602)	(807 655)	(230 781)	26.6%	(170 429)	19.6%	(221 684)	27.4%	(118 615)	14.7%	(741 509)	91.8%	(183 330)	66.9%	(35.3%)
Suppliers and employees	(859 300)	(802 085)	(229 656)	26.7%	(167 604)	19.5%	(223 169)	27.8%	(117 323)	14.6%	(737 752)	92.0%	(202 939)	75.5%	(42.2%)
Finance charges	(3 400)	-	-	-	(1 157)	34.0%	(62)	-	(946)	-	(2 165)	-	-	4.7%	(100.0%)
Transfers and grants	(5 903)	(5 570)	(1 125)	19.1%	(1 668)	28.3%	1 547	(27.8%)	(346)	6.2%	(1 592)	28.6%	19 609	(1 375.7%)	(101.8%)
Net Cash from/(used) Operating Activities	196 953	180 217	69 724	35.4%	35 543	18.0%	(7 568)	(4.2%)	(38 947)	(21.6%)	58 752	32.6%	(122 772)	77.7%	(68.3%)
Cash Flow from Investing Activities															
Receipts	-	-	503	-	-	-	-	-	-	-	503	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	503	-	-	-	-	-	-	-	503	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(223 131)	(227 653)	(17 530)	7.9%	(49 939)	22.4%	(15 970)	7.0%	(17 399)	7.6%	(100 837)	44.3%	(52 703)	40.4%	(67.0%)
Capital assets	(223 131)	(227 653)	(17 530)	7.9%	(49 939)	22.4%	(15 970)	7.0%	(17 399)	7.6%	(100 837)	44.3%	(52 703)	40.4%	(67.0%)
Net Cash from/(used) Investing Activities	(223 131)	(227 653)	(17 027)	7.6%	(49 939)	22.4%	(15 970)	7.0%	(17 399)	7.6%	(100 334)	44.1%	(52 703)	40.5%	(67.0%)
Cash Flow from Financing Activities															
Receipts	22 926	25 426	198	.9%	(1 624)	(7.1%)	159	.6%	(4 035)	(15.9%)	(5 302)	(20.9%)	24	-	(16 917.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	(311)	-	62	-	(3 766)	-	(4 015)	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	22 926	25 426	198	.9%	(1 313)	(5.7%)	97	.4%	(270)	(1.1%)	(1 287)	(5.1%)	24	-	(1 224.4%)
Payments	(10 223)	(8 000)	(4 989)	48.8%	-	-	-	-	-	-	(4 989)	62.4%	-	-	-
Repayment of borrowing	(10 223)	(8 000)	(4 989)	48.8%	-	-	-	-	-	-	(4 989)	62.4%	-	-	-
Net Cash from/(used) Financing Activities	12 704	17 426	(4 790)	(37.7%)	(1 624)	(12.8%)	159	.9%	(4 035)	(23.2%)	(10 291)	(59.1%)	24	(1.2%)	(16 917.6%)
Net Increase/(Decrease) in cash held	(13 474)	(30 010)	47 907	(355.5%)	(16 020)	118.9%	(23 379)	77.9%	(60 381)	201.2%	(51 874)	172.9%	(175 452)	(161.5%)	(65.6%)
Cash/cash equivalents at the year begin:	93 557	95 257	95 215	101.8%	143 122	153.0%	127 101	133.4%	103 723	108.9%	95 215	100.0%	327 163	93.1%	(68.3%)
Cash/cash equivalents at the year end:	80 083	65 248	143 122	178.7%	127 101	158.7%	103 723	159.0%	43 342	66.4%	43 342	66.4%	151 711	283.2%	(71.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Maxwell Sihle Mbili	039 688 2021
Financial Manager	Ms N QGOLA	039 312 8302

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	894 514	895 513	273 929	30.6%	227 422	25.4%	201 413	22.5%	189 607	21.2%	892 370	99.6%	147 118	70.5%	28.9%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	(24)	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	306 836	306 836	64 539	21.0%	57 795	18.8%	65 615	21.4%	81 871	26.7%	269 820	87.9%	106 233	160.0%	(22.9%)
Service charges - sanitation revenue	122 275	122 275	22 402	18.3%	20 083	16.4%	24 855	20.3%	24 170	19.8%	91 509	74.8%	31 138	101.8%	(22.4%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	5 407	-	(100.0%)
Rental of facilities and equipment	1 391	1 391	89	6.4%	29	2.1%	-	-	23	1.6%	141	10.1%	148	(23.0%)	(84.5%)
Interest earned - external investments	3 480	3 480	-	-	-	-	-	-	14 267	410.0%	14 267	410.0%	-	1.2%	(100.0%)
Interest earned - outstanding debtors	508	508	1 966	386.6%	1 256	247.1%	1 443	283.7%	2 009	395.1%	6 674	1 312.5%	2 620	1 653.3%	(23.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	451 693	452 692	182 713	40.5%	145 783	32.3%	109 106	24.1%	59 790	13.2%	497 391	109.9%	1 314	11.3%	4 448.9%
Other own revenue	8 329	8 329	2 221	26.7%	2 476	29.7%	394	4.7%	7 478	89.8%	12 569	150.9%	282	6.8%	2 550.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	884 865	1 108 085	234 632	26.5%	228 846	25.9%	175 890	15.9%	239 739	21.6%	879 106	79.3%	191 474	83.5%	25.2%
Employee related costs	347 306	347 306	108 141	31.1%	97 708	28.1%	93 992	27.1%	97 203	28.0%	397 045	114.3%	89 283	96.6%	8.9%
Remuneration of councillors	13 125	13 125	2 414	18.4%	2 383	18.2%	2 364	18.0%	1 492	11.4%	8 653	65.9%	2 220	90.6%	(32.8%)
Debt impairment	3 159	3 159	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	58 301	58 301	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	28 001	28 001	440	1.6%	286	1.0%	557	2.0%	1 319	4.7%	2 602	9.3%	2 179	35.6%	(39.5%)
Bulk purchases	75 000	125 000	8 839	11.8%	19 873	26.5%	-	-	40 482	32.4%	69 194	55.4%	-	7.2%	(100.0%)
Other Materials	16 029	12 980	327	2.0%	436	2.7%	122	.9%	247	1.9%	1 132	8.7%	587	24.2%	(57.9%)
Contracted services	41 018	265 578	81 919	199.7%	75 703	184.6%	59 489	22.4%	79 085	29.8%	296 196	111.5%	66 963	185.9%	18.1%
Transfers and grants	20 213	20 213	5	-	-	-	0	-	-	-	5	-	304	57.7%	(100.0%)
Other expenditure	282 713	234 422	31 126	11.0%	30 494	10.8%	15 489	6.6%	18 998	8.1%	96 107	41.0%	27 061	67.6%	(29.8%)
Loss on disposal of PPE	-	-	1 420	-	1 963	-	3 877	-	912	-	8 172	-	2 876	-	(68.3%)
Surplus/(Deficit)	9 649	(212 572)	39 297		(1 424)		25 522		(50 132)		13 264		(44 356)		
Transfers recognised - capital	290 888	290 889	69 707	24.0%	169 707	58.3%	-	-	-	-	239 413	82.3%	328	78.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	108	-	844	-	387	-	1 339	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	300 537	78 317	109 004		168 391		26 367		(49 744)		254 017		(44 028)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	300 537	78 317	109 004		168 391		26 367		(49 744)		254 017		(44 028)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	300 537	78 317	109 004		168 391		26 367		(49 744)		254 017		(44 028)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	300 537	78 317	109 004		168 391		26 367		(49 744)		254 017		(44 028)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	301 163	337 286	70 694	23.5%	92 674	30.8%	59 141	17.5%	30 181	8.9%	252 690	74.9%	83 006	71.9%	(63.6%)
National Government	276 389	281 388	63 722	23.1%	92 674	33.5%	59 141	21.0%	26 972	9.6%	242 509	86.2%	77 941	84.9%	(65.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	276 389	281 388	63 722	23.1%	92 674	33.5%	59 141	21.0%	26 972	9.6%	242 509	86.2%	77 941	84.9%	(65.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	24 774	55 898	6 972	28.1%	-	-	-	-	3 209	5.7%	10 181	18.2%	5 065	17.9%	(36.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	301 163	337 286	70 694	23.5%	92 674	30.8%	59 141	17.5%	30 181	8.9%	252 690	74.9%	83 006	71.9%	(63.6%)
Governance and Administration	24 500	55 200	6 972	28.5%	-	-	-	-	3 209	5.8%	10 181	18.4%	5 065	21.9%	(36.6%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	55 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	24 500	-	6 972	28.5%	-	-	-	-	3 209	-	10 181	-	5 065	23.8%	(36.6%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	274	698	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	274	698	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	276 389	281 388	63 722	23.1%	92 674	33.5%	59 141	21.0%	26 972	9.6%	242 509	86.2%	77 941	81.6%	(65.4%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	227 089	228 536	57 837	25.5%	79 609	35.1%	53 936	23.6%	24 242	10.6%	215 624	94.3%	72 990	87.5%	(66.8%)
Waste Water Management	49 300	52 852	5 886	11.9%	13 065	26.5%	5 205	9.8%	2 729	5.2%	26 885	50.9%	4 951	52.1%	(44.9%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 097 914	1 097 914	344 093	31.3%	336 310	30.6%	351 731	32.0%	181 669	16.5%	1 213 802	110.6%	73 651	80.4%	146.7%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	343 289	343 289	85 458	24.9%	89 185	26.0%	89 106	26.0%	120 357	35.1%	384 105	111.9%	69 381	72.8%	73.5%
Other revenue	8 055	8 055	2 394	29.7%	514	6.4%	11 986	148.8%	632	7.8%	15 526	192.8%	359	7.5%	75.9%
Government - operating	451 692	451 692	182 276	40.4%	145 607	32.2%	110 071	24.4%	58 670	13.0%	496 623	109.9%	554	75.7%	10 484.9%
Government - capital	290 889	290 889	72 000	24.8%	100 000	34.4%	139 125	47.8%	-	-	311 125	107.0%	-	96.4%	-
Interest	3 989	3 989	1 965	49.3%	1 004	25.2%	1 443	36.2%	2 010	50.4%	6 422	161.0%	3 356	228.1%	(40.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(823 405)	(823 405)	(285 701)	34.7%	(354 551)	43.1%	(308 806)	37.5%	(459 448)	55.8%	(1 408 506)	171.1%	(262 913)	124.1%	74.8%
Suppliers and employees	(775 192)	(775 192)	(285 322)	36.8%	(354 411)	45.7%	(308 429)	39.8%	(458 386)	59.1%	(1 406 549)	181.4%	(260 887)	129.6%	75.7%
Finance charges	(28 001)	(28 001)	(379)	1.4%	(140)	.5%	(377)	1.3%	(1 062)	3.8%	(1 957)	7.0%	(1 765)	33.0%	(39.8%)
Transfers and grants	(20 213)	(20 213)	0	-	-	-	-	-	-	-	0	-	(262)	4.3%	(100.0%)
Net Cash from/(used) Operating Activities	274 509	274 509	58 392	21.3%	(18 242)	(6.6%)	42 925	15.6%	(277 779)	(101.2%)	(194 703)	(70.9%)	(189 262)	(67.0%)	46.8%
Cash Flow from Investing Activities															
Receipts	618	618	1 427	230.9%	97 983	15 855.0%	125 181	20 255.8%	139 743	22 612.0%	364 334	58 953.5%	44 792	(84 739.1%)	212.0%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	618	618	1 427	230.9%	13	2.1%	809	130.9%	5 179	837.9%	7 427	1 201.8%	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	0	-	-	97 970	-	124 372	6 218 609 450.0%	134 564	6 728 214 550.0%	356 907	###############	44 792	-	200.4%
Payments	(301 163)	(301 163)	(67 668)	22.5%	(56 907)	18.9%	(43 870)	14.6%	(27 308)	9.1%	(195 753)	65.0%	(84 698)	77.4%	(67.8%)
Capital assets	(301 163)	(301 163)	(67 668)	22.5%	(56 907)	18.9%	(43 870)	14.6%	(27 308)	9.1%	(195 753)	65.0%	(84 698)	77.4%	(67.8%)
Net Cash from/(used) Investing Activities	(300 545)	(300 545)	(66 241)	22.0%	41 077	(13.7%)	81 311	(27.1%)	112 435	(37.4%)	168 581	(56.1%)	(39 906)	1.4%	(381.7%)
Cash Flow from Financing Activities															
Receipts	881	881	49 701	5 641.4%	87	9.9%	131	14.9%	16	1.8%	49 935	5 667.9%	695	358.6%	(97.7%)
Short term loans	-	0	5 300	-	22	-	21	1 042 600.0%	-	-	5 342	267 112 500.0%	607	-	(100.0%)
Borrowing long term/refinancing	-	0	43 940	-	-	-	-	-	-	-	43 940	2 196 975 900.0%	-	-	-
Increase (decrease) in consumer deposits	881	881	461	52.4%	65	7.4%	110	12.5%	16	1.8%	653	74.1%	88	184.5%	(82.0%)
Payments	(21 812)	(21 812)	(22 872)	104.9%	(5 226)	24.0%	(1 009)	4.6%	2 203	(10.1%)	(26 904)	123.3%	-	19.2%	(100.0%)
Repayment of borrowing	(21 812)	(21 812)	(22 872)	104.9%	(5 226)	24.0%	(1 009)	4.6%	2 203	(10.1%)	(26 904)	123.3%	-	19.2%	(100.0%)
Net Cash from/(used) Financing Activities	(20 931)	(20 931)	26 828	(128.2%)	(5 139)	24.6%	(878)	4.2%	2 219	(10.6%)	23 030	(110.0%)	695	.4%	219.3%
Net Increase/(Decrease) in cash held	(46 967)	(46 967)	18 979	(40.4%)	17 697	(37.7%)	123 358	(262.6%)	(163 125)	347.3%	(3 092)	6.6%	(228 473)	111.5%	(28.6%)
Cash/cash equivalents at the year begin:	52 363	41 801	41 801	79.8%	60 781	116.1%	78 477	187.7%	201 835	482.8%	41 801	100.0%	251 708	63.7%	(19.8%)
Cash/cash equivalents at the year end:	5 396	(5 166)	60 781	1 126.3%	78 477	1 454.3%	201 835	(3 907.2%)	38 710	(749.3%)	38 710	(749.3%)	23 235	16.4%	66.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	22 080	4.8%	18 290	4.0%	12 163	2.7%	404 039	88.5%	456 571	84.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 671	11.8%	5 815	7.9%	3 760	5.1%	55 412	75.2%	73 658	13.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	2 174	100.0%	2 174	.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 827)	(31.3%)	(256)	(4.4%)	13	.2%	7 907	135.5%	5 837	1.1%	-	-	-	-
Total By Income Source	28 924	5.4%	23 849	4.4%	15 936	3.0%	469 531	87.2%	538 239	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 428	5.0%	2 089	7.2%	1 476	5.1%	23 823	82.7%	28 816	5.4%	-	-	-	-
Commercial	9 306	10.5%	7 001	7.9%	4 411	5.0%	67 848	76.6%	88 566	16.5%	-	-	-	-
Households	18 189	4.4%	14 749	3.6%	10 048	2.4%	370 650	89.6%	413 636	76.8%	-	-	-	-
Other	1	-	10	.1%	1	-	7 210	99.8%	7 221	1.3%	-	-	-	-
Total By Customer Group	28 924	5.4%	23 849	4.4%	15 936	3.0%	469 531	87.2%	538 239	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	149	11.1%	846	62.9%	-	-	350	26.1%	1 345	1.4%
Bulk Water	-	-	10 178	26.4%	28 351	73.6%	-	-	38 529	40.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 482	38.6%	5 199	9.3%	11 958	21.5%	16 982	30.5%	55 621	58.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	21 631	22.7%	16 222	17.0%	40 308	42.2%	17 333	18.2%	95 494	100.0%

Contact Details

Municipal Manager	Mr D D Naidoo	039 688 5702
Financial Manager	Mkhululeni Dlamini	039 688 5707

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	159 192	165 797	59 472	37.4%	56 660	35.6%	39 709	24.0%	16 576	10.0%	172 417	104.0%	14 672	105.6%	13.0%
Property rates	36 200	42 250	11 692	32.3%	11 530	31.9%	11 130	26.3%	11 153	26.4%	45 505	107.7%	10 095	119.8%	10.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 070	2 250	599	29.0%	599	28.9%	596	26.5%	608	27.0%	2 402	106.8%	558	110.3%	8.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	550	700	202	36.7%	190	34.6%	217	30.9%	230	32.9%	840	119.9%	199	133.2%	15.9%
Interest earned - external investments	1 500	1 600	377	25.1%	446	29.7%	1 072	67.0%	725	45.3%	2 620	163.8%	462	123.2%	57.1%
Interest earned - outstanding debtors	8 000	8 000	2 472	30.9%	1 907	23.8%	2 295	28.7%	2 306	28.8%	8 980	112.2%	2 529	121.7%	(8.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	72	42	9	12.1%	10	13.7%	12	29.6%	13	31.6%	44	105.4%	9	8.6%	44.5%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	2 300	2 625	686	29.8%	654	28.5%	892	34.0%	679	25.9%	2 911	110.9%	753	141.2%	(9.7%)
Transfers recognised - operational	108 122	107 972	43 308	40.1%	41 268	38.2%	23 396	21.7%	-	-	107 972	100.0%	-	98.6%	-
Other own revenue	378	358	127	33.5%	55	14.6%	99	27.7%	102	28.5%	383	107.1%	68	91.1%	50.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	759	-	759	-	-	-	(100.0%)
Operating Expenditure	153 299	158 883	27 376	17.9%	41 887	27.3%	35 703	22.5%	43 260	27.2%	148 225	93.3%	35 392	96.7%	22.2%
Employee related costs	64 757	67 618	15 884	24.5%	19 383	29.9%	16 063	23.8%	16 019	23.7%	67 348	99.6%	17 394	108.0%	(7.9%)
Remuneration of councillors	9 720	9 620	2 269	23.3%	2 499	25.7%	2 608	27.1%	2 538	26.4%	9 915	103.1%	2 502	113.4%	1.5%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 500	14 000	-	-	-	-	6 656	47.5%	6 764	48.3%	13 420	95.9%	3 183	101.7%	112.5%
Finance charges	360	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	816	815	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	37 131	37 921	3 544	9.5%	5 960	16.1%	5 110	13.5%	10 318	27.2%	24 932	65.7%	6 387	91.1%	61.6%
Transfers and grants	1 750	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	25 265	27 209	5 679	22.5%	14 045	55.6%	5 266	19.4%	7 621	28.0%	32 611	119.9%	5 927	82.2%	28.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 893	6 914	32 096		14 773		4 006		(26 684)		24 192		(20 720)		
Transfers recognised - capital	27 098	27 098	5 000	18.5%	9 000	33.2%	13 098	48.3%	-	-	27 098	100.0%	-	100.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	32 991	34 012	37 096		23 773		17 104		(26 684)		51 290		(20 720)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	32 991	34 012	37 096		23 773		17 104		(26 684)		51 290		(20 720)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32 991	34 012	37 096		23 773		17 104		(26 684)		51 290		(20 720)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	32 991	34 012	37 096		23 773		17 104		(26 684)		51 290		(20 720)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	32 842	34 012	4 568	13.9%	6 747	20.5%	6 801	20.0%	11 151	32.8%	29 267	86.0%	11 359	83.7%	(1.8%)
National Government	27 098	29 470	4 466	16.5%	6 618	24.4%	6 782	23.0%	9 820	33.3%	27 686	93.9%	11 021	88.8%	(10.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 098	29 470	4 466	16.5%	6 618	24.4%	6 782	23.0%	9 820	33.3%	27 686	93.9%	11 021	88.8%	(10.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 744	4 542	102	1.8%	129	2.2%	19	.4%	1 331	29.3%	1 581	34.8%	338	33.7%	294.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	32 842	34 012	4 568	13.9%	6 747	20.5%	6 801	20.0%	11 151	32.8%	29 267	86.0%	11 359	83.7%	(1.8%)
Governance and Administration	3 792	3 792	102	2.7%	129	3.4%	19	.5%	1 161	30.6%	1 411	37.2%	338	123.9%	243.6%
Executive & Council	3 792	3 792	102	2.7%	129	3.4%	19	.5%	1 161	30.6%	1 411	37.2%	338	89.8%	243.6%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 100	16 200	3 894	38.6%	5 325	52.7%	1 000	6.2%	2 500	15.4%	12 719	78.5%	7 271	77.1%	(65.6%)
Community & Social Services	8 100	9 600	2 119	26.2%	2 320	28.6%	602	6.3%	2 500	26.0%	7 540	78.5%	3 800	115.0%	(34.2%)
Sport And Recreation	2 000	6 600	1 776	88.8%	3 006	150.3%	398	6.0%	-	-	5 179	78.5%	3 471	71.9%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 950	14 020	572	3.0%	1 293	6.8%	5 782	41.2%	7 490	53.4%	15 137	108.0%	3 750	90.6%	99.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	18 950	14 020	572	3.0%	1 293	6.8%	5 782	41.2%	7 490	53.4%	15 137	108.0%	3 750	90.6%	99.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	182 463	194 121	65 261	35.8%	63 032	34.5%	49 532	25.5%	13 303	6.9%	191 128	98.5%	16 856	109.2%	(21.1%)
Property rates, penalties and collection charges	32 580	47 025	14 616	44.9%	7 937	24.4%	10 572	22.5%	8 749	18.6%	41 874	89.0%	10 504	175.8%	(16.7%)
Service charges	1 863	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 300	10 426	2 337	70.8%	4 827	146.3%	2 466	23.7%	4 554	43.7%	14 184	136.0%	6 352	237.1%	(28.3%)
Government - operating	108 122	107 972	43 308	40.1%	41 268	38.2%	23 396	21.7%	-	-	107 972	100.0%	-	98.6%	-
Government - capital	27 098	27 098	5 000	18.5%	9 000	33.2%	13 098	48.3%	-	-	27 098	100.0%	-	100.0%	-
Interest	9 500	1 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(139 798)	(144 883)	(86 806)	62.1%	(84 944)	60.8%	(66 639)	46.0%	(34 758)	24.0%	(273 146)	188.5%	(32 782)	205.8%	6.0%
Suppliers and employees	(137 688)	(143 183)	(86 806)	63.0%	(84 944)	61.7%	(66 639)	46.5%	(34 758)	24.3%	(273 146)	190.8%	(32 782)	211.1%	6.0%
Finance charges	(360)	(200)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 750)	(1 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	42 665	49 238	(21 544)	(50.5%)	(21 912)	(51.4%)	(17 107)	(34.7%)	(21 455)	(43.6%)	(82 019)	(166.6%)	(15 926)	(133.0%)	34.7%
Cash Flow from Investing Activities															
Receipts	-	-	26 532	-	30 736	-	24 050	-	34 394	-	115 712	-	29 200	-	17.8%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	26 532	-	30 736	-	24 050	-	34 394	-	115 712	-	29 200	-	17.8%
Payments	(32 842)	(34 012)	(5 356)	16.3%	(7 719)	23.5%	(7 688)	22.6%	(12 162)	35.8%	(32 926)	96.8%	(13 277)	101.3%	(8.4%)
Capital assets	(32 842)	(34 012)	(5 356)	16.3%	(7 719)	23.5%	(7 688)	22.6%	(12 162)	35.8%	(32 926)	96.8%	(13 277)	101.3%	(8.4%)
Net Cash from/(used) Investing Activities	(32 842)	(34 012)	21 176	(64.5%)	23 017	(70.1%)	16 362	(48.1%)	22 232	(65.4%)	82 786	(243.4%)	15 923	(162.4%)	39.6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 600)	(900)	-	-	(227)	14.2%	-	-	-	-	(227)	25.2%	(227)	51.6%	(100.0%)
Repayment of borrowing	(1 600)	(900)	-	-	(227)	14.2%	-	-	-	-	(227)	25.2%	(227)	51.6%	(100.0%)
Net Cash from/(used) Financing Activities	(1 600)	(900)	-	-	(227)	14.2%	-	-	-	-	(227)	25.2%	(227)	51.6%	(100.0%)
Net Increase/(Decrease) in cash held	8 223	14 326	(369)	(4.5%)	878	10.7%	(745)	(5.2%)	777	5.4%	541	3.8%	(230)	6.3%	(437.8%)
Cash/cash equivalents at the year begin:	11 525	11 191	1 200	10.4%	831	7.2%	1 710	15.3%	964	8.6%	1 200	10.7%	1 430	13.7%	(32.6%)
Cash/cash equivalents at the year end:	19 748	25 517	831	4.2%	1 710	8.7%	964	3.8%	1 741	6.8%	1 741	6.8%	1 200	10.4%	45.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 843	3.9%	3 009	2.4%	2 097	1.7%	114 941	92.0%	124 889	100.0%	-	-	-	-
Total By Income Source	4 843	3.9%	3 009	2.4%	2 097	1.7%	114 941	92.0%	124 889	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 647	3.0%	1 339	2.4%	773	1.4%	51 942	93.3%	55 701	44.6%	-	-	-	-
Commercial	1 663	7.1%	769	3.3%	594	2.5%	20 562	87.2%	23 589	18.9%	-	-	-	-
Households	1 533	3.4%	900	2.0%	729	1.6%	42 437	93.1%	45 599	36.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 843	3.9%	3 009	2.4%	2 097	1.7%	114 941	92.0%	124 889	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr N.M. Mabasso	033 815 2249
Financial Manager	Mr R.M. Mani	033 816 6845

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMNGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	391 818	394 347	100 847	25.7%	94 769	24.2%	83 379	21.1%	84 040	21.3%	363 035	92.1%	76 365	92.9%	10.1%
Property rates	199 346	199 880	47 035	23.6%	47 859	24.0%	47 821	23.9%	47 441	23.7%	190 156	95.1%	43 721	95.4%	8.5%
Property rates - penalties and collection charges	-	-	2 071	-	2 201	-	1 118	-	5 528	-	10 918	-	4 323	-	27.9%
Service charges - electricity revenue	83 688	89 712	22 436	26.8%	18 238	21.8%	14 889	16.6%	13 811	15.4%	69 374	77.3%	16 290	83.9%	(15.2%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 063	6 187	1 786	29.5%	1 796	29.6%	1 807	29.2%	1 813	29.3%	7 202	116.4%	1 679	114.2%	7.9%
Service charges - other	123	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	803	802	198	24.6%	183	22.8%	193	24.0%	515	64.2%	1 088	135.7%	190	92.9%	170.5%
Interest earned - external investments	2 459	1 609	463	18.8%	321	13.0%	528	32.8%	640	39.8%	1 951	121.3%	572	79.6%	11.8%
Interest earned - outstanding debtors	-	9 470	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	13 908	444	42	.3%	98	.7%	9	2.0%	27	6.0%	176	39.5%	36	21.9%	(25.3%)
Licences and permits	3 862	4 568	755	19.5%	894	23.2%	946	20.7%	940	20.6%	3 535	77.4%	540	75.4%	74.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	75 373	76 749	25 260	33.5%	22 219	29.5%	15 041	19.6%	12 711	16.6%	75 231	98.0%	7 793	100.0%	63.1%
Other own revenue	6 193	4 927	801	12.9%	960	15.5%	1 027	20.9%	615	12.5%	3 404	69.1%	1 220	74.6%	(49.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	391 608	394 164	101 285	25.9%	70 351	18.0%	76 727	19.5%	99 179	25.2%	347 542	88.2%	103 326	96.5%	(4.0%)
Employee related costs	112 197	113 965	24 859	22.2%	26 671	23.8%	26 004	22.8%	27 268	23.9%	104 802	92.0%	26 670	93.2%	2.2%
Remuneration of councillors	9 517	9 071	2 039	21.4%	2 114	22.2%	2 349	25.9%	2 233	24.6%	8 736	96.3%	2 963	103.4%	(24.6%)
Debt impairment	9 878	9 878	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	32 340	32 340	8 085	25.0%	8 085	25.0%	4 801	14.8%	11 369	35.2%	32 340	100.0%	12 823	100.0%	(11.3%)
Finance charges	6 801	5 697	978	14.4%	254	3.7%	1 618	28.4%	(469)	(8.2%)	2 382	41.8%	1 332	57.7%	(135.2%)
Bulk purchases	110 422	110 422	42 311	38.3%	7 530	6.8%	19 340	17.5%	25 987	23.5%	95 167	86.2%	30 875	117.4%	(15.8%)
Other Materials	-	1 390	217	-	167	-	292	21.0%	443	31.9%	1 119	80.5%	-	-	(100.0%)
Contracted services	25 132	67 192	11 765	46.8%	14 408	57.3%	15 864	23.6%	20 628	30.7%	62 664	93.3%	955	95.3%	2 061.0%
Transfers and grants	2 289	2 410	425	18.6%	483	21.1%	385	16.0%	626	26.0%	1 919	79.6%	(1 218)	59.1%	(151.4%)
Other expenditure	83 032	41 800	10 606	12.8%	10 640	12.8%	6 073	14.5%	11 093	26.5%	38 413	91.9%	28 926	92.4%	(61.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	210	183	(438)		24 418		6 652		(15 140)		15 492		(26 961)		
Transfers recognised - capital	27 646	38 288	6 674	24.1%	16 185	58.5%	-	-	6 721	17.6%	29 579	77.3%	17 637	78.2%	(61.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 856	38 471	6 235		40 603		6 652		(8 419)		45 071		(9 324)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 856	38 471	6 235		40 603		6 652		(8 419)		45 071		(9 324)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 856	38 471	6 235		40 603		6 652		(8 419)		45 071		(9 324)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 856	38 471	6 235		40 603		6 652		(8 419)		45 071		(9 324)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	34 500	44 842	9 352	27.1%	10 251	29.7%	3 020	6.7%	7 261	16.2%	29 884	66.6%	24 158	79.0%	(69.9%)
National Government	22 646	22 646	6 550	28.9%	3 509	15.5%	1 294	5.7%	5 952	26.3%	17 305	76.4%	9 099	100.0%	(34.6%)
Provincial Government	5 000	15 642	2 687	53.7%	6 638	132.8%	1 459	9.3%	593	3.8%	11 376	72.7%	12 659	64.9%	(95.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 646	38 288	9 237	33.4%	10 148	36.7%	2 753	7.2%	6 545	17.1%	28 682	74.9%	21 757	84.0%	(69.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 854	6 554	115	1.7%	103	1.5%	267	4.1%	717	10.9%	1 202	18.3%	2 401	44.6%	(70.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	34 500	44 842	9 352	27.1%	10 251	29.7%	3 020	6.7%	7 261	16.2%	29 884	66.6%	24 158	79.0%	(69.9%)
Governance and Administration	583	712	95	16.3%	39	6.8%	167	23.4%	250	35.2%	552	77.5%	46	28.0%	441.4%
Executive & Council	269	169	95	35.3%	-	-	11	6.6%	(39)	(23.0%)	67	39.7%	118	52.5%	(132.9%)
Budget & Treasury Office	314	543	-	-	39	12.6%	124	22.9%	106	19.5%	270	49.7%	46	18.8%	128.3%
Corporate Services	-	-	-	-	-	-	31	-	184	-	215	-	(118)	-	(255.1%)
Community and Public Safety	5 280	5 180	-	-	16	.3%	-	-	55	1.1%	70	1.4%	2 883	93.7%	(98.1%)
Community & Social Services	5 280	180	-	-	16	.3%	-	-	55	30.4%	70	39.2%	2 883	93.7%	(98.1%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 774	26 651	9 237	33.3%	10 173	36.6%	2 721	10.2%	6 729	25.2%	28 860	108.3%	17 139	78.4%	(60.7%)
Planning and Development	5 128	15 770	2 687	52.4%	6 664	129.9%	1 431	9.1%	763	4.8%	11 544	73.2%	12 748	65.0%	(94.0%)
Road Transport	22 646	10 881	6 550	28.9%	3 509	15.5%	1 290	11.9%	5 966	54.8%	17 316	159.1%	4 391	91.2%	35.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	300	12 300	-	-	23	7.6%	83	.7%	(106)	(.9%)	-	-	4 091	99.9%	(102.6%)
Electricity	300	300	-	-	23	7.6%	-	-	(23)	(7.6%)	-	-	4 215	99.9%	(100.5%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	12 000	-	-	-	-	83	.7%	(83)	(.7%)	-	-	3 638	-	(102.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	(3 762)	-	(100.0%)
Other	564	-	20	3.5%	-	-	49	-	333	-	402	-	-	-	(100.0%)

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	382 351	386 685	120 541	31.5%	119 043	31.1%	91 993	23.8%	74 435	19.2%	406 011	105.0%	90 652	111.1%	(17.9%)
Property rates, penalties and collection charges	175 424	175 894	48 256	27.5%	49 467	28.2%	46 387	26.4%	40 675	23.1%	184 786	105.1%	48 022	115.5%	(15.3%)
Service charges	79 095	84 391	21 045	26.6%	19 447	24.6%	19 701	23.3%	23 343	27.7%	83 536	99.0%	21 798	119.6%	7.1%
Other revenue	22 354	13 471	6 746	30.2%	6 408	28.7%	3 955	29.4%	9 711	72.1%	26 820	199.1%	5 628	135.7%	72.6%
Government - operating	75 373	76 423	32 031	42.5%	29 001	38.5%	17 167	22.5%	50	.1%	78 249	102.4%	1 183	100.0%	(95.8%)
Government - capital	27 646	34 897	12 000	43.4%	14 401	52.1%	4 278	12.3%	-	-	30 679	87.9%	13 450	85.9%	(100.0%)
Interest	2 459	1 609	463	18.8%	319	13.0%	505	31.4%	656	40.8%	1 942	120.7%	572	77.4%	14.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(349 391)	(346 988)	(106 504)	30.5%	(85 813)	24.6%	(74 224)	21.4%	(84 980)	24.5%	(351 521)	101.3%	(98 995)	117.6%	(14.2%)
Suppliers and employees	(340 300)	(338 882)	(105 526)	31.0%	(85 561)	25.1%	(73 297)	21.6%	(84 383)	24.9%	(348 767)	102.9%	(98 716)	120.6%	(14.5%)
Finance charges	(6 801)	(5 697)	(978)	14.4%	(252)	3.7%	(927)	16.3%	(597)	10.5%	(2 754)	48.4%	(279)	42.5%	114.0%
Transfers and grants	(2 289)	(2 410)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	32 960	39 697	14 037	42.6%	33 229	100.8%	17 769	44.8%	(10 545)	(26.6%)	54 490	137.3%	(8 343)	66.1%	26.4%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 500)	(44 842)	(10 035)	29.1%	(12 081)	35.0%	(9 228)	20.6%	(7 990)	17.8%	(39 334)	87.7%	(18 035)	64.2%	(55.7%)
Capital assets	(34 500)	(44 842)	(10 035)	29.1%	(12 081)	35.0%	(9 228)	20.6%	(7 990)	17.8%	(39 334)	87.7%	(18 035)	64.2%	(55.7%)
Net Cash from/(used) Investing Activities	(34 500)	(44 842)	(10 035)	29.1%	(12 081)	35.0%	(9 228)	20.6%	(7 990)	17.8%	(39 334)	87.7%	(18 035)	64.2%	(55.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 124)	(3 124)	(882)	28.2%	(667)	21.3%	(933)	29.9%	(287)	9.2%	(2 768)	88.6%	(667)	87.9%	(57.0%)
Repayment of borrowing	(3 124)	(3 124)	(882)	28.2%	(667)	21.3%	(933)	29.9%	(287)	9.2%	(2 768)	88.6%	(667)	87.9%	(57.0%)
Net Cash from/(used) Financing Activities	(3 124)	(3 124)	(882)	28.2%	(667)	21.3%	(933)	29.9%	(287)	9.2%	(2 768)	88.6%	(667)	87.9%	(57.0%)
Net Increase/(Decrease) in cash held	(4 665)	(8 270)	3 120	(66.9%)	20 482	(439.1%)	7 608	(92.0%)	(18 822)	227.6%	12 388	(149.8%)	(27 045)	62.7%	(30.4%)
Cash/cash equivalents at the year begin:	9 635	11 985	11 985	124.4%	15 106	156.8%	35 587	296.9%	43 195	360.4%	11 985	100.0%	38 811	100.0%	11.3%
Cash/cash equivalents at the year end:	4 970	3 716	15 106	303.9%	35 587	716.0%	43 195	1 162.6%	24 374	656.0%	24 374	656.0%	11 766	122.1%	107.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 772	34.4%	488	2.5%	249	1.3%	12 186	61.9%	19 695	15.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 675	15.0%	3 694	4.0%	2 894	3.2%	71 189	77.8%	91 452	69.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	797	16.4%	181	3.7%	159	3.3%	3 711	76.5%	4 848	3.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	108	12.1%	34	3.8%	33	3.7%	719	80.5%	894	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	71	.2%	130	.4%	92	.3%	29 319	99.0%	29 612	22.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(15 887)	104.9%	12	(.1%)	8	(.1%)	721	(4.8%)	(15 146)	(11.5%)	-	-	-	-
Total By Income Source	5 537	4.2%	4 539	3.5%	3 435	2.6%	117 845	89.7%	131 355	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	18	.3%	123	1.7%	120	1.6%	7 022	96.4%	7 283	5.5%	-	-	-	-
Commercial	954	29.7%	74	2.3%	66	2.0%	2 117	65.9%	3 210	2.4%	-	-	-	-
Households	3 725	3.7%	3 846	3.8%	2 825	2.8%	90 210	89.7%	100 606	76.6%	-	-	-	-
Other	840	4.1%	495	2.4%	424	2.1%	18 496	91.3%	20 256	15.4%	-	-	-	-
Total By Customer Group	5 537	4.2%	4 539	3.5%	3 435	2.6%	117 845	89.7%	131 355	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	11 178	100.0%	-	-	-	-	-	-	11 178	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	11 178	100.0%	-	-	-	-	-	-	11 178	100.0%

Contact Details

Municipal Manager	Ms Thembeka Cibani	033 239 9267
Financial Manager	Mr Sixtus Gwala	033 239 9225

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	149 754	158 424	34 863	23.3%	28 981	19.4%	8 469	5.3%	8 371	5.3%	80 684	50.9%	17 416	95.9%	(51.9%)
Property rates	16 690	16 725	3 793	22.7%	5 424	32.5%	4 335	25.9%	3 755	22.4%	17 306	103.5%	2 701	68.0%	39.0%
Property rates - penalties and collection charges	1 560	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	65 180	72 107	15 416	23.7%	3 761	5.8%	3 185	4.4%	3 648	5.1%	26 010	36.1%	13 050	93.6%	(72.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 816	3 720	894	23.4%	885	23.2%	892	24.0%	888	23.9%	3 559	95.7%	848	93.1%	4.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	133	80	9	6.4%	10	7.4%	18	23.1%	20	24.7%	57	70.7%	9	982.0%	124.8%
Interest earned - external investments	117	176	-	-	-	-	-	-	-	-	-	-	-	67.7%	-
Interest earned - outstanding debtors	3 051	3 051	-	-	-	-	-	-	-	-	-	-	(0)	86.2%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 654	11 549	9	.1%	18 859	217.9%	15	.1%	-	-	18 883	163.5%	529	52.1%	(100.0%)
Licences and permits	2 677	3 026	500	18.7%	1	-	0	-	1	-	502	16.6%	249	95.7%	(99.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	44 022	44 072	14 141	32.1%	-	-	-	-	-	-	14 141	32.1%	-	121.9%	-
Other own revenue	3 854	3 918	102	2.7%	41	1.1%	23	.6%	60	1.5%	227	5.8%	31	15.3%	96.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	177 452	214 226	41 425	23.3%	40 777	23.0%	24 049	11.2%	23 779	11.1%	130 031	60.7%	29 711	87.0%	(20.0%)
Employee related costs	37 257	43 834	9 843	26.4%	10 218	27.4%	10 491	23.9%	10 491	23.9%	41 043	93.6%	9 268	104.0%	13.2%
Remuneration of councillors	2 691	2 691	690	25.6%	691	25.7%	691	25.7%	691	25.7%	2 764	102.7%	461	91.9%	50.1%
Debt impairment	19 000	17 891	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 700	16 712	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 570	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	71 250	80 000	23 374	32.8%	19 673	27.6%	6 000	7.5%	4 483	5.6%	53 529	66.9%	14 741	82.1%	(69.6%)
Other Materials	-	-	448	-	-	-	-	-	-	-	448	-	-	-	-
Contracted services	8 344	12 567	3 291	39.4%	1 951	23.4%	830	6.6%	4 578	36.4%	10 650	84.7%	2 689	204.2%	70.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	23 640	35 531	3 780	16.0%	8 244	34.9%	6 036	17.0%	3 536	10.0%	21 596	60.8%	2 553	104.5%	38.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 698)	(55 802)	(6 562)		(11 797)		(15 580)		(15 408)		(49 347)		(12 296)		
Transfers recognised - capital	11 878	18 878	-	-	-	-	-	-	-	-	-	-	-	32.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(15 820)	(36 924)	(6 562)		(11 797)		(15 580)		(15 408)		(49 347)		(12 296)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(15 820)	(36 924)	(6 562)		(11 797)		(15 580)		(15 408)		(49 347)		(12 296)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(15 820)	(36 924)	(6 562)		(11 797)		(15 580)		(15 408)		(49 347)		(12 296)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(15 820)	(36 924)	(6 562)		(11 797)		(15 580)		(15 408)		(49 347)		(12 296)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	16 878	18 878	6 430	38.1%	1 000	5.9%	3 000	15.9%	4 372	23.2%	14 802	78.4%	2 068	81.7%	111.4%
National Government	11 878	11 878	6 430	54.1%	1 000	8.4%	3 000	25.3%	4 372	36.8%	14 802	124.6%	2 068	101.8%	111.4%
Provincial Government	-	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 878	18 878	6 430	54.1%	1 000	8.4%	3 000	15.9%	4 372	23.2%	14 802	78.4%	2 068	101.8%	111.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	16 878	18 878	6 430	38.1%	1 000	5.9%	3 000	15.9%	4 372	23.2%	14 802	78.4%	2 068	81.7%	111.4%
Governance and Administration	-	1 731	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	882	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	849	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	2 224	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	2 224	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 878	12 864	6 430	38.1%	1 000	5.9%	3 000	23.3%	4 372	34.0%	14 802	115.1%	2 068	81.7%	111.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	16 878	12 864	6 430	38.1%	1 000	5.9%	3 000	23.3%	4 372	34.0%	14 802	115.1%	2 068	81.7%	111.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	2 059	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	785	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	1 274	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	140 964	149 317	44 073	31.3%	36 684	26.0%	16 733	11.2%	30 779	20.6%	128 269	85.9%	20 712	89.4%	48.6%
Property rates, penalties and collection charges	17 557	13 880	2 731	15.6%	4 222	24.0%	2 078	15.0%	1 819	13.1%	10 849	78.2%	2 081	55.6%	(12.6%)
Service charges	55 415	59 169	14 791	26.7%	17 643	31.8%	8 092	13.7%	16 041	27.1%	56 568	95.6%	8 977	81.9%	78.7%
Other revenue	9 260	10 486	996	10.8%	717	7.7%	3 685	35.1%	12 919	123.2%	18 317	174.7%	1 463	140.5%	783.0%
Government - operating	44 022	44 072	15 555	35.3%	13 102	29.8%	-	-	-	-	28 657	65.0%	-	98.0%	-
Government - capital	11 878	18 878	10 000	84.2%	1 000	8.4%	2 878	15.2%	-	-	13 878	73.5%	8 164	100.0%	(100.0%)
Interest	2 832	2 832	-	-	-	-	-	-	-	-	-	-	26	6.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(179 685)	(179 623)	(42 265)	23.5%	(33 542)	18.7%	(24 394)	13.6%	(35 982)	20.0%	(136 184)	75.8%	(20 003)	92.4%	79.9%
Suppliers and employees	(178 185)	(174 623)	(42 265)	23.7%	(33 542)	18.8%	(24 394)	14.0%	(35 982)	20.6%	(136 184)	78.0%	(20 003)	93.1%	79.9%
Finance charges	(1 500)	(5 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(38 721)	(30 306)	1 808	(4.7%)	3 143	(8.1%)	(7 662)	25.3%	(5 203)	17.2%	(7 914)	26.1%	708	118.3%	(834.5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 878)	(18 878)	(12 859)	76.2%	-	-	-	-	(2 174)	11.5%	(15 033)	79.6%	(2 353)	91.5%	(7.6%)
Capital assets	(16 878)	(18 878)	(12 859)	76.2%	-	-	-	-	(2 174)	11.5%	(15 033)	79.6%	(2 353)	91.5%	(7.6%)
Net Cash from/(used) Investing Activities	(16 878)	(18 878)	(12 859)	76.2%	-	-	-	-	(2 174)	11.5%	(15 033)	79.6%	(2 353)	91.5%	(7.6%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 580)	(4 714)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(5 580)	(4 714)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(5 580)	(4 714)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(61 179)	(53 898)	(11 051)	18.1%	3 143	(5.1%)	(7 662)	14.2%	(7 377)	13.7%	(22 948)	42.6%	(1 645)	107.0%	348.4%
Cash/cash equivalents at the year begin:	497	2 390	2 390	481.3%	(8 662)	(1 744.6%)	(5 519)	(231.0%)	(13 181)	(551.6%)	2 390	100.0%	(25 709)	99.9%	(48.7%)
Cash/cash equivalents at the year end:	(60 683)	(51 508)	(8 662)	14.3%	(5 519)	9.1%	(13 181)	25.6%	(20 558)	39.9%	(20 558)	39.9%	(27 354)	107.1%	(24.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(3 593)	(10.1%)	387	1.1%	3 294	9.3%	35 519	99.8%	35 607	24.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	981	1.8%	-	-	632	1.1%	53 544	97.1%	55 157	37.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	656	2.9%	(0)	-	332	1.5%	21 799	95.7%	22 787	15.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	482	(4.3%)	(1)	-	204	(1.8%)	(11 776)	106.2%	(11 092)	(7.5%)	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	45 954	100.0%	45 954	31.0%	-	-	-	-
Total By Income Source	(1 474)	(1.0%)	386	.3%	4 462	3.0%	145 041	97.7%	148 414	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 474)	(1.0%)	386	.3%	4 462	3.0%	145 041	97.7%	148 414	100.0%	-	-	-	-
Total By Customer Group	(1 474)	(1.0%)	386	.3%	4 462	3.0%	145 041	97.7%	148 414	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 020	2.3%	6 074	4.6%	6 347	4.8%	116 437	88.3%	131 878	89.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 958	14.2%	(134)	(1.0%)	(274)	(2.0%)	12 254	88.8%	13 803	9.3%
Auditor-General	140	5.9%	-	-	79	3.4%	2 145	90.7%	2 364	1.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	5 118	3.5%	5 939	4.0%	6 152	4.2%	130 835	88.4%	148 044	100.0%

Contact Details

Municipal Manager	Mr Jonny Mokgaatsi	033 263 1221
Financial Manager	Mr Jonny Mokgaatsi	033 263 1221

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	44 674	44 808	18 348	41.1%	16 207	36.3%	9 172	20.5%	3 414	7.6%	47 141	105.2%	4 034	106.8%	(15.4%)
Property rates	5 174	5 174	969	18.7%	905	17.5%	12	.2%	641	12.4%	2 526	48.8%	(55)	59.4%	(1 271.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	57	61	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	(275)	-	15	(5.5%)	15	(5.5%)	15	-	15	-	61	-	32	-	(52.1%)
Rental of facilities and equipment	645	750	8	1.2%	6	.9%	175	23.3%	145	19.3%	333	44.4%	4	2.7%	3 502.8%
Interest earned - external investments	837	830	369	44.1%	237	28.3%	212	25.5%	270	32.5%	1 087	131.0%	325	214.8%	(17.1%)
Interest earned - outstanding debtors	363	199	-	-	16	4.5%	42	21.0%	26	12.9%	84	42.1%	17	35.8%	55.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	44	1	0	.3%	-	-	-	-	-	-	0	13.0%	0	27.5%	(100.0%)
Licences and permits	36	40	23	63.8%	29	82.8%	23	57.5%	21	52.3%	96	239.6%	20	92.8%	4.3%
Agency services	53	63	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	37 582	37 582	-	-	12 731	33.9%	8 656	23.0%	2 197	5.8%	23 584	62.8%	742	60.8%	196.0%
Other own revenue	158	107	16 964	10 726.0%	2 268	1 434.2%	37	34.6%	99	92.8%	19 369	18 117.6%	2 948	2 751.1%	(96.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	54 633	54 651	12 700	23.2%	10 745	19.7%	10 693	19.6%	9 614	17.6%	43 752	80.1%	11 624	88.9%	(17.3%)
Employee related costs	26 957	28 025	7 715	28.6%	8 670	32.2%	6 321	22.6%	6 672	23.8%	29 378	104.8%	6 942	106.4%	(3.9%)
Remuneration of councillors	2 553	2 490	802	31.4%	-	-	665	26.7%	623	25.0%	2 089	83.9%	602	110.3%	3.5%
Debt impairment	1 552	1 552	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 417	8 417	-	-	-	-	-	-	-	-	-	-	341	17.7%	(100.0%)
Finance charges	92	92	10	10.6%	25	27.6%	21	22.6%	17	18.5%	73	79.2%	11	63.7%	53.0%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5 386	5 165	720	13.4%	555	10.3%	1 143	22.1%	800	15.5%	3 218	62.3%	626	118.9%	27.7%
Transfers and grants	3 300	3 300	59	1.8%	54	1.6%	111	3.4%	176	5.3%	399	12.1%	121	24.7%	44.8%
Other expenditure	6 375	5 609	2 934	46.0%	1 440	22.6%	2 349	41.9%	1 327	23.7%	8 050	143.5%	2 981	140.7%	(55.5%)
Loss on disposal of PPE	-	-	459	-	-	-	84	-	-	-	544	-	-	-	-
Surplus/(Deficit)	(9 959)	(9 844)	5 648		5 463		(1 521)		(6 200)		3 389		(7 590)		
Transfers recognised - capital	11 572	18 745	-	-	2 877	24.9%	2 315	12.3%	1 610	8.6%	6 802	36.3%	1 178	57.7%	36.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 613	8 901	5 648		8 340		793		(4 590)		10 191		(6 412)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 613	8 901	5 648		8 340		793		(4 590)		10 191		(6 412)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 613	8 901	5 648		8 340		793		(4 590)		10 191		(6 412)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 613	8 901	5 648		8 340		793		(4 590)		10 191		(6 412)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	12 265	19 188	1 321	10.8%	10 238	83.5%	2 315	12.1%	2 987	15.6%	16 861	87.9%	7 158	85.5%	(58.3%)
National Government	11 572	11 572	1 321	11.4%	9 714	83.9%	2 315	20.0%	2 987	25.8%	16 337	141.2%	6 296	100.4%	(52.6%)
Provincial Government	-	7 173	-	-	524	-	-	-	-	-	524	7.3%	862	55.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 572	18 745	1 321	11.4%	10 238	88.5%	2 315	12.3%	2 987	15.9%	16 861	90.0%	7 158	85.6%	(58.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	693	443	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	12 265	19 188	1 321	10.8%	10 238	83.5%	2 315	12.1%	2 987	15.6%	16 861	87.9%	7 158	85.5%	(58.3%)
Governance and Administration	238	238	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	223	223	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	15	15	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	190	11 760	-	-	524	275.9%	1 422	12.1%	457	3.9%	2 403	20.4%	862	55.6%	(47.0%)
Community & Social Services	190	4 588	-	-	-	-	303	6.6%	-	-	303	6.6%	-	-	-
Sport And Recreation	-	7 173	-	-	524	-	1 119	15.6%	457	6.4%	2 101	29.3%	862	55.6%	(47.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 587	7 189	1 321	11.4%	9 714	83.8%	893	12.4%	2 530	35.2%	14 458	201.1%	6 296	100.0%	(59.8%)
Planning and Development	15	15	1 321	8 810.0%	9 714	64 760.5%	893	5 953.3%	2 530	16 863.7%	14 458	96 387.6%	76	-	3 232.4%
Road Transport	11 572	7 174	-	-	-	-	-	-	-	-	-	-	6 220	99.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	250	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	56 355	61 754	25 604	45.4%	48 077	85.3%	15 252	24.7%	23 818	38.6%	112 752	182.6%	18 191	188.6%	30.9%
Property rates, penalties and collection charges	3 622	4 139	2 194	60.6%	2 693	74.3%	735	17.8%	537	13.0%	6 159	148.8%	1 220	130.6%	(55.9%)
Service charges	46	61	7	15.0%	5	10.4%	12	19.9%	3	4.5%	27	43.4%	2	7.9%	78.4%
Other revenue	2 703	238	624	23.1%	31 585	1 168.5%	1 450	609.3%	9 961	4 185.5%	43 621	18 328.4%	16 874	936.9%	(41.0%)
Government - operating	37 582	37 582	17 747	47.2%	13 341	35.5%	8 162	21.7%	11 493	30.6%	50 743	135.0%	-	126.5%	(100.0%)
Government - capital	11 572	18 745	5 000	43.2%	400	3.5%	4 822	25.7%	1 549	8.3%	11 771	62.8%	-	117.3%	(100.0%)
Interest	830	989	32	3.9%	53	6.4%	70	7.1%	275	27.8%	431	43.6%	96	43.7%	186.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 664)	(44 873)	(23 422)	52.4%	(44 376)	99.4%	(9 847)	21.9%	(11 353)	25.3%	(88 998)	198.3%	(7 723)	233.2%	47.0%
Suppliers and employees	(41 272)	(41 481)	(22 318)	54.1%	(42 562)	103.1%	(9 826)	23.7%	(9 132)	22.0%	(83 838)	202.1%	(7 026)	194.4%	30.0%
Finance charges	(92)	(92)	(28)	30.8%	(25)	27.4%	(21)	22.6%	(584)	635.8%	(658)	716.6%	(32)	117.1%	1 702.3%
Transfers and grants	(3 300)	(3 300)	(1 076)	32.6%	(1 788)	54.2%	-	-	(1 637)	49.6%	(4 502)	136.4%	(665)	727.8%	146.4%
Net Cash from/(used) Operating Activities	11 691	16 881	2 182	18.7%	3 701	31.7%	5 405	32.0%	12 465	73.8%	23 753	140.7%	10 468	85.3%	19.1%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	(3 585)	-	(3 585)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	416	-	416	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	(4 001)	-	(4 001)	-	-	-	(100.0%)
Payments	(12 265)	(19 438)	(1 764)	14.4%	(5 668)	46.2%	(1 822)	9.4%	(8 149)	41.9%	(17 403)	89.5%	(6 321)	75.7%	28.9%
Capital assets	(12 265)	(19 438)	(1 764)	14.4%	(5 668)	46.2%	(1 822)	9.4%	(8 149)	41.9%	(17 403)	89.5%	(6 321)	75.7%	28.9%
Net Cash from/(used) Investing Activities	(12 265)	(19 438)	(1 764)	14.4%	(5 668)	46.2%	(1 822)	9.4%	(11 734)	60.4%	(20 989)	108.0%	(6 321)	75.7%	85.6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	(42)	-	(42)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	(42)	-	(42)	-	-	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Payments	(663)	(663)	(160)	24.2%	(164)	24.7%	(168)	25.3%	(171)	25.9%	(663)	100.1%	(156)	113.2%	9.7%
Repayment of borrowing	(663)	(663)	(160)	24.2%	(164)	24.7%	(168)	25.3%	(171)	25.9%	(663)	100.1%	(156)	113.2%	9.7%
Net Cash from/(used) Financing Activities	(663)	(663)	(160)	24.2%	(164)	24.7%	(168)	25.3%	(214)	32.2%	(705)	106.4%	(156)	113.2%	36.6%
Net Increase/(Decrease) in cash held	(1 237)	(3 219)	257	(20.8%)	(2 131)	172.3%	3 415	(106.1%)	518	(16.1%)	2 059	(64.0%)	3 991	388.2%	(87.0%)
Cash/cash equivalents at the year begin:	3 500	4 281	4 281	122.3%	4 538	129.7%	2 407	56.2%	5 822	136.0%	4 281	100.0%	863	88.2%	574.9%
Cash/cash equivalents at the year end:	2 263	1 061	4 538	200.5%	2 407	106.4%	5 822	548.6%	6 340	597.4%	6 340	597.4%	4 854	128.4%	30.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	43	.9%	50	1.0%	50	1.0%	4 956	97.2%	5 100	62.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	230	7.4%	122	3.9%	109	3.5%	2 647	85.2%	3 107	37.9%	-	-	-	-
Total By Income Source	273	3.3%	172	2.1%	159	1.9%	7 603	92.6%	8 207	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	218	3.2%	124	1.8%	118	1.7%	6 422	93.3%	6 882	83.9%	-	-	-	-
Commercial	24	2.9%	23	2.9%	19	2.3%	746	91.9%	812	9.9%	-	-	-	-
Households	32	6.2%	25	4.8%	21	4.1%	435	84.8%	512	6.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	273	3.3%	172	2.1%	159	1.9%	7 603	92.6%	8 207	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Obadia Vusi Kunene	033 996 6001
Financial Manager	Mrs Samukelisiwe Zamancwango Soji	033 996 6051

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	5 032 038	4 969 234	1 324 408	26.3%	1 224 261	24.3%	1 149 563	23.1%	1 310 271	26.4%	5 008 502	100.8%	992 019	92.7%	32.1%
Property rates	900 837	915 564	230 349	25.6%	228 161	25.3%	232 697	25.4%	227 364	24.8%	918 571	100.3%	221 668	102.2%	2.6%
Property rates - penalties and collection charges	-	13 531	3 980	-	(7)	-	(24)	(.2%)	(48)	(.4%)	3 902	28.8%	11 252	-	(100.4%)
Service charges - electricity revenue	2 177 873	2 138 438	580 465	26.7%	481 923	22.1%	457 711	21.4%	504 402	23.6%	2 024 501	94.7%	448 567	93.7%	12.4%
Service charges - water revenue	603 661	604 899	152 257	25.2%	162 222	26.9%	165 022	27.3%	171 364	28.3%	650 865	107.6%	132 930	92.5%	28.9%
Service charges - sanitation revenue	137 072	137 241	37 548	27.4%	40 578	29.6%	41 617	30.3%	38 542	28.1%	158 285	115.3%	35 176	110.5%	9.6%
Service charges - refuse revenue	106 276	105 023	27 066	25.5%	17 629	16.6%	24 973	23.8%	30 804	29.3%	100 473	95.7%	27 879	50.3%	10.5%
Service charges - other	-	1	(1)	-	-	-	-	-	0	35.7%	(0)	(15.8%)	-	-	(100.0%)
Rental of facilities and equipment	35 220	26 252	6 339	18.0%	6 399	18.2%	2 499	9.5%	5 382	20.5%	20 618	78.5%	6 912	111.1%	(22.1%)
Interest earned - external investments	39 956	26 947	5 900	14.8%	3 588	9.0%	5 428	20.1%	5 463	20.3%	20 379	75.6%	7 268	94.6%	(24.8%)
Interest earned - outstanding debtors	118 141	182 773	41 532	35.2%	65 436	55.4%	63 876	34.9%	59 744	32.7%	230 588	126.2%	28 396	104.6%	110.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	75 203	1 624	257	.3%	386	.5%	489	30.1%	11 425	703.7%	12 557	773.4%	764	4.3%	1 395.8%
Licences and permits	100	1 011	268	267.4%	207	206.4%	202	19.9%	160	15.8%	836	82.7%	271	12.1%	(40.9%)
Agency services	-	543	128	-	622	-	435	80.1%	665	122.4%	1 851	340.6%	-	-	(100.0%)
Transfers recognised - operational	672 679	671 406	219 798	32.7%	188 448	28.0%	151 934	22.6%	42 030	6.3%	602 211	89.7%	23 851	85.0%	76.2%
Other own revenue	165 019	144 024	18 479	11.2%	28 667	17.4%	(967)	(.7%)	49 334	34.3%	95 512	66.3%	26 322	39.3%	87.4%
Gains on disposal of PPE	-	(43)	43	-	-	-	3 670	(8 457.0%)	163 641	(377 087.2%)	167 354	(385 644.3%)	20 764	-	688.1%
Operating Expenditure	4 928 912	4 925 581	1 085 577	22.0%	1 320 002	26.8%	1 381 074	28.0%	1 381 008	28.0%	5 167 662	104.9%	1 020 932	87.5%	35.3%
Employee related costs	1 274 330	1 276 229	283 642	22.3%	332 931	26.1%	286 402	22.4%	208 317	16.3%	1 111 293	87.1%	262 445	87.1%	(20.6%)
Remuneration of councillors	48 573	48 573	11 060	22.8%	11 140	22.9%	11 125	22.9%	10 805	22.2%	44 131	90.9%	11 159	99.6%	(3.2%)
Debt impairment	110 178	110 280	370	.3%	394	.4%	314 043	284.8%	9 740	8.8%	324 546	294.3%	787	.8%	1 137.3%
Depreciation and asset impairment	468 636	468 637	118 449	25.3%	119 368	25.5%	117 394	25.1%	111 604	23.8%	466 814	99.6%	107 510	93.8%	3.8%
Finance charges	50 688	50 672	12 669	25.0%	15 246	30.1%	29 973	59.2%	(3 077)	(6.1%)	54 810	108.2%	17 680	108.4%	(117.4%)
Bulk purchases	2 050 322	2 034 195	530 877	25.9%	605 416	29.5%	435 743	21.4%	560 137	27.5%	2 132 173	104.8%	303 715	86.7%	84.4%
Other Materials	63 797	56 462	18 161	28.5%	14 201	22.3%	11 566	20.5%	14 610	25.9%	58 537	103.7%	21 574	145.1%	(32.3%)
Contracted services	606 222	633 572	71 968	11.9%	159 910	26.4%	141 089	22.3%	193 248	30.5%	566 216	89.4%	184 716	101.5%	4.6%
Transfers and grants	45 328	58 437	8 844	19.5%	21 292	47.0%	9 728	16.6%	(15 166)	(26.0%)	24 698	42.3%	9 427	###############	(260.9%)
Other expenditure	210 837	188 524	29 537	14.0%	40 103	19.0%	23 924	12.7%	100 107	53.1%	193 672	102.7%	61 452	48.9%	62.9%
Loss on disposal of PPE	-	-	-	-	2	-	87	-	190 683	-	190 772	-	40 466	-	371.2%
Surplus/(Deficit)	103 126	43 653	238 830		(95 742)		(231 512)		(70 736)		(159 159)		(28 913)		
Transfers recognised - capital	404 341	425 277	34 966	8.6%	78 136	19.3%	106 931	25.1%	194 372	45.7%	414 405	97.4%	132 684	79.6%	46.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	507 467	468 930	273 796		(17 606)		(124 581)		123 636		255 246		103 771		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	507 467	468 930	273 796		(17 606)		(124 581)		123 636		255 246		103 771		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	507 467	468 930	273 796		(17 606)		(124 581)		123 636		255 246		103 771		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	507 467	468 930	273 796		(17 606)		(124 581)		123 636		255 246		103 771		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	571 382	595 676	64 694	11.3%	93 255	16.3%	100 761	16.9%	167 342	28.1%	426 052	71.5%	286 723	76.6%	(41.6%)
National Government	404 341	388 513	51 582	12.8%	59 700	14.8%	81 280	20.9%	89 128	22.9%	281 690	72.5%	150 978	81.0%	(41.0%)
Provincial Government	2 000	37 602	(933)	(46.7%)	4 154	207.7%	41	.1%	39 204	104.3%	42 466	112.9%	20 497	48.4%	91.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	406 341	426 115	50 649	12.5%	63 855	15.7%	81 320	19.1%	128 332	30.1%	324 155	76.1%	171 475	77.7%	(25.2%)
Borrowing	42 041	47 053	14 228	33.8%	4 062	9.7%	12 058	25.6%	13 381	28.4%	43 729	92.9%	50 515	203.0%	(73.5%)
Internally generated funds	123 000	122 508	(182)	(.1%)	25 338	20.6%	7 383	6.0%	25 629	20.9%	58 168	47.5%	64 733	53.0%	(60.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	571 382	595 676	64 694	11.3%	93 255	16.3%	100 761	16.9%	167 342	28.1%	426 052	71.5%	286 723	76.6%	(41.6%)
Governance and Administration	64 442	38 064	(4 740)	(7.4%)	2 349	3.6%	2 133	5.6%	7 657	20.1%	7 400	19.4%	9 272	47.6%	(17.4%)
Executive & Council	4 567	4 475	19	.4%	107	2.3%	-	-	208	4.6%	334	7.5%	322	7.9%	(35.5%)
Budget & Treasury Office	34 764	29 538	(4 827)	(13.9%)	1 715	4.9%	1 820	6.2%	7 268	24.6%	5 976	20.2%	7 337	63.6%	(.9%)
Corporate Services	25 111	4 051	68	.3%	527	2.1%	314	7.7%	182	4.5%	1 090	26.9%	1 614	28.1%	(88.7%)
Community and Public Safety	68 684	69 157	6 416	9.3%	7 182	10.5%	8 032	11.6%	39 799	57.5%	61 430	88.8%	31 568	90.5%	26.1%
Community & Social Services	39 269	32 896	3 966	10.1%	874	2.2%	3 994	12.1%	9 251	28.1%	18 085	55.0%	6 683	64.5%	38.4%
Sport And Recreation	9 000	14 032	2 269	25.2%	1 424	15.8%	2 804	20.0%	770	5.5%	7 267	51.8%	9 466	106.1%	(91.9%)
Public Safety	8 750	6 392	181	2.1%	1 045	11.9%	-	-	1 592	24.9%	2 818	44.1%	7 160	93.5%	(77.8%)
Housing	11 666	15 837	-	-	3 839	32.9%	1 234	7.8%	28 187	178.0%	33 260	210.0%	8 260	89.3%	241.2%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	269 052	282 558	31 013	11.5%	45 444	16.9%	63 083	22.3%	70 742	25.0%	210 283	74.4%	140 708	93.3%	(49.7%)
Planning and Development	45 257	35 976	(1 728)	(3.8%)	5 690	12.6%	(442)	(1.2%)	9 238	25.7%	12 759	35.5%	37 537	58.3%	(75.4%)
Road Transport	221 445	244 997	32 741	14.8%	38 610	17.4%	63 466	25.9%	61 378	25.1%	196 195	80.1%	103 090	109.6%	(40.5%)
Environmental Protection	2 350	1 585	-	-	1 144	48.7%	59	3.7%	126	7.9%	1 329	83.8%	81	44.9%	55.0%
Trading Services	164 374	201 217	31 519	19.2%	35 033	21.3%	27 058	13.4%	49 691	24.7%	143 301	71.2%	104 833	66.7%	(52.6%)
Electricity	53 741	56 769	14 685	27.3%	11 248	20.9%	12 490	22.0%	14 776	26.0%	53 199	93.7%	57 929	90.1%	(74.5%)
Water	66 472	86 379	10 537	15.9%	15 727	23.7%	5 251	6.1%	25 000	28.9%	56 514	65.4%	18 337	59.7%	36.3%
Waste Water Management	40 311	55 169	2 225	5.5%	6 584	16.3%	9 317	16.9%	9 916	18.0%	28 042	50.8%	8 142	38.8%	21.8%
Waste Management	3 850	2 900	4 072	105.8%	1 474	38.3%	-	-	-	-	5 546	191.2%	20 426	61.9%	(100.0%)
Other	4 830	4 680	486	10.1%	3 246	67.2%	454	9.7%	(548)	(11.7%)	3 638	77.7%	342	3.6%	(260.4%)

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	5 004 449	4 980 103	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates, penalties and collection charges	810 753	824 008	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	2 722 393	2 687 042	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	247 998	180 911	-	-	-	-	-	-	-	-	-	-	-	-	-
Government - operating	672 679	671 406	-	-	-	-	-	-	-	-	-	-	-	-	-
Government - capital	404 341	425 277	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	146 284	191 459	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 159 739)	(4 305 413)	-	-	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	(4 063 723)	(4 196 304)	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	(50 688)	(50 672)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(45 328)	(58 437)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	844 710	674 691	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(571 382)	(595 676)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(571 382)	(595 676)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(571 382)	(595 676)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	6 903	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	6 903	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(83 375)	(83 375)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(83 375)	(83 375)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(76 471)	(83 375)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	196 856	(4 360)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year begin:	542 571	465 479	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	739 427	461 119	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	158 558	11.8%	(283)	-	30 604	2.3%	1 157 864	86.0%	1 346 743	37.8%	-	-	703 687	52.0%
Trade and Other Receivables from Exchange Transactions - Electricity	262 319	69.9%	(9 495)	(2.5%)	7 099	1.9%	115 225	30.7%	375 149	10.5%	-	-	67 758	18.0%
Receivables from Non-exchange Transactions - Property Rates	129 513	18.9%	636	.1%	16 361	2.4%	540 274	78.7%	686 784	19.3%	-	-	327 160	48.0%
Receivables from Exchange Transactions - Waste Water Management	30 960	11.8%	(102)	-	4 832	1.8%	226 382	86.4%	262 072	7.4%	-	-	143 877	55.0%
Receivables from Exchange Transactions - Waste Management	17 586	11.9%	610	.4%	3 001	2.0%	126 510	85.6%	147 707	4.1%	-	-	76 908	52.0%
Receivables from Exchange Transactions - Property Rental Debtors	463	1.0%	1 214	2.6%	1 095	2.4%	43 657	94.0%	46 429	1.3%	-	-	28 135	61.0%
Interest on Arrear Debtor Accounts	20 687	5.3%	20 437	5.3%	20 436	5.3%	327 008	84.2%	388 568	10.9%	-	-	(1)	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	79	-	51	-	70	-	306 449	99.9%	306 650	8.6%	-	-	303 199	99.0%
Total By Income Source	620 166	17.4%	13 068	.4%	83 498	2.3%	2 843 368	79.9%	3 560 100	100.0%	-	-	1 650 722	46.0%
Debtors Age Analysis By Customer Group														
Organs of State	55 612	27.5%	1 215	.6%	5 946	2.9%	139 776	69.0%	202 549	5.7%	-	-	62 211	31.0%
Commercial	261 220	47.6%	(1 203)	(.2%)	14 369	2.6%	274 844	50.0%	549 229	15.4%	-	-	144 715	26.0%
Households	281 243	10.9%	11 113	.4%	57 935	2.3%	2 218 174	86.4%	2 568 465	72.1%	-	-	1 308 340	51.0%
Other	22 091	9.2%	1 944	.8%	5 247	2.2%	210 575	87.8%	239 858	6.7%	-	-	135 456	57.0%
Total By Customer Group	620 166	17.4%	13 068	.4%	83 498	2.3%	2 843 368	79.9%	3 560 100	100.0%	-	-	1 650 722	46.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	209 471	100.0%	-	-	-	-	-	-	209 471	21.1%
Bulk Water	77 150	100.0%	-	-	-	-	-	-	77 150	7.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	145 670	100.0%	-	-	-	-	-	-	145 670	14.7%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	195 646	97.1%	1 806	.9%	1 056	.5%	2 982	1.5%	201 489	20.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	356 936	100.0%	-	-	-	-	-	-	356 936	36.0%
Total	984 873	99.4%	1 806	.2%	1 056	.1%	2 982	.3%	990 717	100.0%

Contact Details

Municipal Manager	Mrs Margaret Nelisiwe Ngcobo	033 392 2002
Financial Manager	Mrs Dudu Gambu Ndlovu	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	93 577	87 318	32 120	34.3%	30 314	32.4%	21 958	25.1%	8 468	9.7%	92 861	106.3%	17 338	90.6%	(51.2%)
Property rates	14 272	14 272	3 706	26.0%	3 703	25.9%	3 400	23.8%	3 657	25.6%	14 465	101.4%	3 230	95.4%	13.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	562	562	-	-	-	-	-	-	-	-	-	-	-	62.4%	-
Service charges - other	-	-	335	-	189	-	131	-	131	-	787	-	42	-	215.0%
Rental of facilities and equipment	-	-	-	-	2	-	-	-	-	-	2	-	10	-	(100.0%)
Interest earned - external investments	3 016	3 216	338	11.2%	1 113	36.9%	1 071	33.3%	2	.1%	2 524	78.5%	234	86.1%	(99.1%)
Interest earned - outstanding debtors	1 285	1 708	533	41.5%	581	45.2%	400	23.4%	203	11.9%	1 716	100.5%	160	-	26.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	0	-	407	-	13	-	1	-	422	-	0	24.7%	319.7%
Licences and permits	5 331	6 397	1 506	28.2%	1 670	31.3%	1 791	28.0%	1 423	22.2%	6 389	99.9%	1 568	123.3%	(9.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	68 167	60 217	24 810	36.4%	22 621	33.2%	14 842	24.6%	-	-	62 274	103.4%	116	67.7%	(100.0%)
Other own revenue	943	945	892	94.5%	29	3.1%	311	32.9%	3 051	322.9%	4 283	453.2%	11 976	1 449.9%	(74.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	2	-	(100.0%)
Operating Expenditure	112 650	117 165	13 393	11.9%	21 528	19.1%	14 887	12.7%	25 851	22.1%	75 659	64.6%	19 380	72.8%	33.4%
Employee related costs	32 227	32 227	7 751	24.1%	10 035	31.1%	8 194	25.4%	7 986	24.8%	33 966	105.4%	8 115	95.2%	(1.6%)
Remuneration of councillors	5 864	5 864	1 341	22.9%	1 631	27.8%	1 671	28.5%	1 453	24.8%	6 096	104.0%	1 324	81.8%	9.7%
Debt impairment	700	700	-	-	-	-	-	-	700	100.0%	700	100.0%	-	-	(100.0%)
Depreciation and asset impairment	6 466	7 113	-	-	-	-	-	-	7 113	100.0%	7 113	100.0%	0	.5%	25 402 042.9%
Finance charges	196	196	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	25	-	375	-	458	-	604	-	1 462	-	44	24.9%	1 261.5%
Contracted services	-	16 806	-	-	7 074	-	2 475	14.7%	6 449	38.4%	15 998	95.2%	7 744	63.8%	(16.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	67 197	54 260	4 275	6.4%	2 414	3.6%	2 089	3.9%	1 546	2.8%	10 324	19.0%	2 153	83.2%	(28.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 073)	(29 847)	18 728		8 786		7 071		(17 383)		17 202		(2 042)		
Transfers recognised - capital	15 835	19 385	11 324	71.5%	5 670	35.8%	2 887	14.9%	-	-	19 880	102.6%	2 633	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 238)	(10 462)	30 052		14 456		9 958		(17 383)		37 082		590		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(3 238)	(10 462)	30 052		14 456		9 958		(17 383)		37 082		590		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 238)	(10 462)	30 052		14 456		9 958		(17 383)		37 082		590		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 238)	(10 462)	30 052		14 456		9 958		(17 383)		37 082		590		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	19 285	34 370	10 360	53.7%	7 390	38.3%	5 453	15.9%	2 830	8.2%	26 033	75.7%	7 441	88.8%	(62.0%)
National Government	15 835	19 385	9 862	62.3%	3 585	22.6%	3 133	16.2%	2 804	14.5%	19 385	100.0%	7 441	125.3%	(62.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	15 835	19 385	9 862	62.3%	3 585	22.6%	3 133	16.2%	2 804	14.5%	19 385	100.0%	7 441	125.3%	(62.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 450	14 985	498	14.4%	3 805	110.3%	2 320	15.5%	26	.2%	6 648	44.4%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	19 285	34 370	10 360	53.7%	7 390	38.3%	5 453	15.9%	2 830	8.2%	26 033	75.7%	7 441	88.8%	(62.0%)
Governance and Administration	2 450	2 750	498	20.3%	114	4.7%	2 078	75.6%	26	.9%	2 716	98.7%	-	30.1%	(100.0%)
Executive & Council	400	400	-	-	-	-	-	-	-	-	-	-	-	36.3%	-
Budget & Treasury Office	2 050	2 350	-	-	-	-	-	-	-	-	-	-	-	3.3%	-
Corporate Services	-	-	498	-	114	-	2 078	-	26	-	2 716	-	-	-	(100.0%)
Community and Public Safety	7 452	19 371	4 970	66.7%	4 727	63.4%	3 007	15.5%	1 872	9.7%	14 576	75.2%	4 984	89.2%	(62.4%)
Community & Social Services	7 452	19 371	4 970	66.7%	4 727	63.4%	3 007	15.5%	1 872	9.7%	14 576	75.2%	4 984	89.2%	(62.4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 383	12 249	4 892	52.1%	2 548	27.2%	368	3.0%	932	7.6%	8 742	71.4%	2 457	153.8%	(62.1%)
Planning and Development	-	-	-	-	-	-	242	-	-	-	242	-	2 457	-	(100.0%)
Road Transport	9 383	12 249	4 892	52.1%	2 548	27.2%	127	1.0%	932	7.6%	8 500	69.4%	-	84.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	106 840	110 390	42 921	40.2%	34 056	31.9%	28 441	25.8%	3 818	3.5%	109 235	99.0%	5 602	103.3%	(31.8%)
Property rates, penalties and collection charges	11 846	11 846	3 275	27.6%	2 666	22.5%	2 829	23.9%	1 444	12.2%	10 212	86.2%	2 628	99.9%	(45.1%)
Service charges	481	481	114	23.6%	101	21.0%	141	29.3%	79	16.4%	434	90.3%	92	81.6%	(14.1%)
Other revenue	6 274	6 274	2 009	32.0%	1 275	20.3%	2 442	38.9%	1 119	17.8%	6 846	109.1%	1 583	254.8%	(29.3%)
Government - operating	68 167	68 167	32 003	46.9%	22 915	33.6%	14 197	20.8%	-	-	69 115	101.4%	-	90.4%	-
Government - capital	15 835	19 385	5 000	31.6%	6 000	37.9%	8 385	43.3%	-	-	19 385	100.0%	-	99.1%	-
Interest	4 237	4 237	520	12.3%	1 099	25.9%	447	10.5%	1 177	27.8%	3 243	76.5%	1 299	81.2%	(9.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(83 150)	(83 150)	(21 041)	25.3%	(43 856)	52.7%	(15 037)	18.1%	(16 582)	19.9%	(96 516)	116.1%	(19 373)	100.3%	(14.4%)
Suppliers and employees	(82 943)	(82 943)	(9 140)	11.0%	(11 666)	14.1%	(14 092)	17.0%	(16 549)	20.0%	(51 447)	62.0%	(19 373)	100.5%	(14.6%)
Finance charges	(207)	(207)	(27)	13.2%	(51)	24.7%	(58)	27.9%	(33)	15.9%	(169)	81.7%	-	-	(100.0%)
Transfers and grants	-	-	(11 874)	-	(32 139)	-	(887)	-	-	-	(44 900)	-	-	-	-
Net Cash from/(used) Operating Activities	23 690	27 240	21 880	92.4%	(9 801)	(41.4%)	13 404	49.2%	(12 764)	(46.9%)	12 719	46.7%	(13 771)	115.1%	(7.3%)
Cash Flow from Investing Activities															
Receipts	6 500	6 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	6 500	6 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(19 285)	(34 370)	(13 883)	72.0%	(8 498)	44.1%	(3 549)	10.3%	(3 623)	10.5%	(29 553)	86.0%	(7 236)	76.1%	(49.9%)
Capital assets	(19 285)	(34 370)	(13 883)	72.0%	(8 498)	44.1%	(3 549)	10.3%	(3 623)	10.5%	(29 553)	86.0%	(7 236)	76.1%	(49.9%)
Net Cash from/(used) Investing Activities	(12 785)	(27 870)	(13 883)	108.6%	(8 498)	66.5%	(3 549)	12.7%	(3 623)	13.0%	(29 553)	106.0%	(7 236)	76.1%	(49.9%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	10 905	(630)	7 997	73.3%	(18 299)	(167.8%)	9 855	(1 564.9%)	(16 387)	2 602.3%	(16 834)	2 673.3%	(21 007)	(455.3%)	(22.0%)
Cash/cash equivalents at the year begin:	47 668	58 973	58 973	123.7%	66 970	140.5%	48 671	82.5%	58 526	99.2%	58 973	100.0%	80 982	141.7%	(27.7%)
Cash/cash equivalents at the year end:	58 573	58 343	66 970	114.3%	48 671	83.1%	58 526	100.3%	42 139	72.2%	42 139	72.2%	59 975	168.1%	(29.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 090	4.8%	813	3.6%	670	2.9%	20 207	88.7%	22 780	83.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	41	13.5%	21	7.1%	16	5.4%	223	74.0%	302	1.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	(0)	-	-	-	-	-	4 152	100.0%	4 152	15.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 131	4.2%	834	3.1%	687	2.5%	24 582	90.3%	27 234	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	83	25.8%	40	12.3%	39	12.1%	161	49.8%	322	1.2%	-	-	-	-
Commercial	696	6.1%	521	4.6%	414	3.6%	9 738	85.7%	11 369	41.7%	-	-	-	-
Households	204	6.4%	127	4.0%	90	2.8%	2 754	86.7%	3 176	11.7%	-	-	-	-
Other	148	1.2%	147	1.2%	144	1.2%	11 929	96.5%	12 367	45.4%	-	-	-	-
Total By Customer Group	1 131	4.2%	834	3.1%	687	2.5%	24 582	90.3%	27 234	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 505	99.1%	16	.6%	1	.1%	5	.2%	2 527	80.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	626	100.0%	-	-	-	-	-	-	626	19.9%
Total	3 131	99.3%	16	.5%	1	-	5	.2%	3 154	100.0%

Contact Details

Municipal Manager	Mrs T.C. Ndlela	031 785 9307
Financial Manager	Mr Mr. Mahendra Chandulal	031 785 9300

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	103 545	93 481	50 136	48.4%	201 462	194.6%	331	.4%	31 487	33.7%	283 417	303.2%	4 189	111.4%	651.7%
Property rates	16 040	16 040	11 155	69.5%	81 306	506.9%	607	3.8%	(4)	-	93 064	580.2%	2 354	102.2%	(100.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 136	1 136	274	24.1%	8 180	720.1%	88	7.8%	78	6.9%	8 621	758.9%	239	78.5%	(67.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	2	-	(100.0%)
Rental of facilities and equipment	940	986	177	18.8%	28 900	3 074.1%	62	6.3%	62	6.3%	29 200	2 960.1%	204	39.9%	(69.6%)
Interest earned - external investments	3 040	2 740	717	23.6%	20 681	680.3%	(301)	(11.0%)	534	19.5%	21 632	789.5%	90	69.1%	494.7%
Interest earned - outstanding debtors	30	100	36	121.6%	1 283	4 275.8%	14	13.9%	16	16.1%	1 349	1 349.2%	30	179.6%	(46.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 290	1 805	630	48.8%	774	60.0%	1 072	59.4%	(453)	(25.1%)	2 023	112.1%	1 089	151.5%	(141.6%)
Licences and permits	710	820	144	20.3%	4 898	689.9%	50	6.1%	65	7.9%	5 158	629.0%	244	(36.3%)	(73.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	80 006	69 506	36 930	46.2%	31 127	38.9%	(1 404)	(2.0%)	(1 623)	(2.3%)	65 031	93.6%	-	120.8%	(100.0%)
Other own revenue	352	347	72	20.5%	24 312	6 906.9%	142	40.9%	32 812	9 455.8%	57 338	16 523.9%	(62)	(18.2%)	(52 949.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	124 459	117 503	3 149	2.5%	256 381	206.0%	29 420	25.0%	20 042	17.1%	308 992	263.0%	18 522	65.9%	8.2%
Employee related costs	49 611	48 212	-	-	21 461	43.3%	10 511	21.8%	11 407	23.7%	43 378	90.0%	9 898	92.6%	15.2%
Remuneration of councillors	5 877	5 996	-	-	2 413	41.1%	1 427	23.8%	1 880	31.4%	5 720	95.4%	1 271	85.8%	47.9%
Debt impairment	2 012	1 750	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 371	19 631	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	30	30	2	6.0%	-	-	-	-	10	31.9%	11	37.8%	-	20.1%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	6 508	6 204	395	6.1%	40 249	618.4%	2 230	35.9%	358	5.8%	43 233	696.8%	790	9.0%	(54.7%)
Contracted services	28 530	22 033	1 526	5.3%	139 703	489.7%	7 029	31.9%	17	.1%	148 275	673.0%	4 073	62.4%	(99.6%)
Transfers and grants	900	1 515	-	-	774	86.0%	895	59.1%	919	60.6%	2 588	170.8%	698	96.0%	31.7%
Other expenditure	11 619	12 131	1 225	10.5%	51 782	445.7%	7 328	60.4%	5 452	44.9%	65 787	542.3%	1 792	97.5%	204.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(20 914)	(24 022)	46 987		(54 919)		(29 089)		11 445		(25 576)		(14 333)		
Transfers recognised - capital	19 242	19 262	17	.1%	173 913	903.8%	31 239	162.2%	6 742	35.0%	211 911	1 100.2%	0	59.3%	6 073 368.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 673)	(4 760)	47 004		118 994		2 150		18 187		186 335		(14 333)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(1 673)	(4 760)	47 004		118 994		2 150		18 187		186 335		(14 333)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 673)	(4 760)	47 004		118 994		2 150		18 187		186 335		(14 333)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 673)	(4 760)	47 004		118 994		2 150		18 187		186 335		(14 333)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	25 389	29 403	2 362	9.3%	7 095	27.9%	2 941	10.0%	2 570	8.7%	14 968	50.9%	5 277	78.4%	(51.3%)
National Government	17 242	17 242	2 232	12.9%	7 081	41.1%	2 930	17.0%	2 228	12.9%	14 471	83.9%	4 698	93.7%	(52.6%)
Provincial Government	2 000	2 111	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	19 242	19 353	2 232	11.6%	7 081	36.8%	2 930	15.1%	2 228	11.5%	14 471	74.8%	4 698	81.9%	(52.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 147	10 050	130	2.1%	14	.2%	-	-	342	3.4%	486	4.8%	579	39.7%	(41.0%)
Public contributions and donations	-	-	-	-	-	-	12	-	-	-	12	-	-	101.0%	-
Capital Expenditure Standard Classification	25 389	29 403	2 362	9.3%	7 095	27.9%	2 941	10.0%	2 570	8.7%	14 968	50.9%	5 277	78.4%	(51.3%)
Governance and Administration	1 631	4 857	130	8.0%	-	-	12	.2%	71	1.5%	213	4.4%	-	13.6%	(100.0%)
Executive & Council	-	1 445	-	-	-	-	12	.8%	48	3.3%	60	4.1%	-	96.5%	(100.0%)
Budget & Treasury Office	1 631	3 363	-	-	-	-	-	-	17	.5%	17	.5%	-	11.6%	(100.0%)
Corporate Services	-	49	130	-	-	-	-	-	6	11.4%	136	277.0%	-	-	(100.0%)
Community and Public Safety	5 000	9 752	957	19.1%	3 871	77.4%	166	1.7%	60	.6%	5 054	51.8%	380	65.8%	(84.2%)
Community & Social Services	5 000	7 252	957	19.1%	3 871	77.4%	-	-	60	.8%	4 888	67.4%	380	1 249.0%	(84.2%)
Sport And Recreation	-	-	-	-	-	-	166	-	-	-	166	-	-	-	-
Public Safety	-	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 758	14 794	1 275	6.8%	3 224	17.2%	2 764	18.7%	2 439	16.5%	9 701	65.6%	4 897	86.5%	(50.2%)
Planning and Development	2 016	2 016	-	-	14	.7%	-	-	-		14	.7%	-	15.5%	-
Road Transport	16 742	12 778	1 275	7.6%	3 210	19.2%	2 764	21.6%	2 439	19.1%	9 687	75.8%	4 897	104.5%	(50.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	120 849	106 940	49 879	41.3%	367 195	303.8%	20 153	18.8%	1 606	1.5%	438 832	410.4%	3 948	101.9%	(59.3%)
Property rates, penalties and collection charges	14 436	11 374	11 155	77.3%	81 306	563.2%	2 089	18.4%	1 648	14.5%	96 198	845.8%	2 354	115.6%	(30.0%)
Service charges	1 022	-	-	-	-	-	85	-	170	-	255	-	-	-	(100.0%)
Other revenue	3 037	3 958	1 023	33.7%	58 885	1 938.8%	3 372	85.2%	(6 442)	(162.7%)	56 838	1 435.9%	1 474	63.7%	(537.0%)
Government - operating	80 006	69 506	36 930	46.2%	31 127	38.9%	3 072	4.4%	(1 623)	(2.3%)	69 506	100.0%	-	1.7%	(100.0%)
Government - capital	19 242	19 262	17	.1%	173 913	903.8%	10 761	55.9%	6 742	35.0%	191 432	993.9%	0	461.4%	3 036 634.2%
Interest	3 105	2 840	754	24.3%	21 964	707.4%	773	27.2%	1 110	39.1%	24 602	866.3%	120	72.3%	826.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(103 075)	(97 279)	(43 474)	42.2%	(256 381)	248.7%	(29 420)	30.2%	(20 042)	20.6%	(349 317)	359.1%	(18 522)	127.2%	8.2%
Suppliers and employees	(102 145)	(95 734)	(43 472)	42.6%	(255 607)	250.2%	(28 525)	29.8%	(19 114)	20.0%	(346 718)	362.2%	(17 824)	126.5%	7.2%
Finance charges	(30)	(30)	(2)	6.0%	-	-	-	-	(10)	31.9%	(11)	37.8%	-	20.1%	(100.0%)
Transfers and grants	(900)	(1 515)	-	-	(774)	86.0%	(895)	59.1%	(919)	60.6%	(2 588)	170.8%	(698)	230.3%	31.7%
Net Cash from/(used) Operating Activities	17 773	9 661	6 405	36.0%	110 814	623.5%	(9 267)	(95.9%)	(18 437)	(190.8%)	89 515	926.5%	(14 574)	3 692.6%	26.5%
Cash Flow from Investing Activities															
Receipts	-	-	(0)	-	-	-	-	-	(497)	-	(497)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	(497)	-	(497)	-	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(0)	-	-	-	-	-	-	-	(0)	-	-	-	-
Payments	(25 389)	(29 890)	(3 411)	13.4%	(219 786)	865.7%	(3 201)	10.7%	(8 678)	29.0%	(235 075)	786.5%	(6 416)	83.4%	35.3%
Capital assets	(25 389)	(29 890)	(3 411)	13.4%	(219 786)	865.7%	(3 201)	10.7%	(8 678)	29.0%	(235 075)	786.5%	(6 416)	83.4%	35.3%
Net Cash from/(used) Investing Activities	(25 389)	(29 890)	(3 411)	13.4%	(219 786)	865.7%	(3 201)	10.7%	(9 175)	30.7%	(235 572)	788.1%	(6 416)	83.4%	43.0%
Cash Flow from Financing Activities															
Receipts	-	-	13	-	-	-	(5)	-	(71)	-	(63)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	(73)	-	(73)	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	13	-	-	-	(5)	-	2	-	10	-	-	-	(100.0%)
Payments	-	-	9 588	-	-	-	-	-	580	-	10 168	-	-	-	(100.0%)
Repayment of borrowing	-	-	9 588	-	-	-	-	-	580	-	10 168	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	9 601	-	-	-	(5)	-	509	-	10 105	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(7 616)	(20 229)	12 595	(165.4%)	(108 972)	1 430.9%	(12 474)	61.7%	(27 102)	134.0%	(135 953)	672.1%	(20 990)	211.6%	29.1%
Cash/cash equivalents at the year begin:	27 300	34 342	39 965	146.4%	52 560	192.5%	(56 412)	(164.3%)	(68 886)	(200.6%)	39 965	116.4%	3 327	100.0%	(2 170.4%)
Cash/cash equivalents at the year end:	19 684	14 113	52 560	267.0%	(56 412)	(286.6%)	(68 886)	(488.1%)	(95 988)	(680.1%)	(95 988)	(680.1%)	(17 662)	(205.7%)	443.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr S L Mthembu	032 212 2155
Financial Manager	Mr Sanjay Mewalall	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	827 071	763 324	284 288	34.4%	233 406	28.2%	198 323	26.0%	67 566	8.9%	783 583	102.7%	62 243	97.4%	8.6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	284 070	188 911	59 514	21.0%	56 365	19.8%	59 382	31.4%	49 901	26.4%	225 162	119.2%	38 045	95.0%	31.2%
Service charges - sanitation revenue	22 841	24 857	9 833	43.1%	5 568	24.4%	6 638	26.7%	6 432	25.9%	28 471	114.5%	5 879	124.2%	9.4%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	150	186	57	38.2%	19	13.0%	58	31.1%	121	65.3%	256	137.7%	15	24.7%	715.4%
Interest earned - external investments	2 500	600	73	2.9%	76	3.1%	72	11.9%	75	12.5%	295	49.2%	277	78.8%	(73.0%)
Interest earned - outstanding debtors	10 000	33 090	8 083	80.8%	8 075	80.7%	11 819	35.7%	11 037	33.4%	39 014	117.9%	11 612	662.0%	(5.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	492 260	496 560	205 991	41.8%	163 230	33.2%	120 332	24.2%	-	-	489 553	98.6%	2 487	94.0%	(100.0%)
Other own revenue	15 250	19 120	736	4.8%	73	.5%	23	.1%	-	-	832	4.4%	3 928	44.0%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	808 648	795 236	165 009	20.4%	263 062	32.5%	167 957	21.1%	145 343	18.3%	741 371	93.2%	203 494	93.5%	(28.6%)
Employee related costs	250 246	269 246	55 297	22.1%	65 327	26.1%	55 359	20.6%	58 992	21.9%	234 976	87.3%	61 148	99.3%	(3.5%)
Remuneration of councillors	12 266	12 266	2 791	22.8%	2 866	23.4%	2 834	23.1%	3 214	26.2%	11 706	95.4%	3 633	83.8%	(11.5%)
Debt impairment	97 544	65 094	24 386	25.0%	24 386	25.0%	8 129	12.5%	-	-	56 901	87.4%	19 749	92.5%	(100.0%)
Depreciation and asset impairment	51 000	35 000	10 850	21.3%	9 900	19.4%	-	-	-	-	20 750	59.3%	11 159	89.2%	(100.0%)
Finance charges	22 609	27 546	2 198	9.7%	21 058	93.1%	70	.3%	(10)	-	23 316	84.6%	9 733	109.3%	(100.1%)
Bulk purchases	139 150	156 383	26 355	18.9%	39 850	28.6%	41 336	26.4%	40 037	25.6%	147 577	94.4%	32 505	93.0%	23.2%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	160 800	199 770	34 485	21.4%	65 618	40.8%	56 842	28.5%	51 455	25.8%	208 400	104.3%	64 428	96.2%	(20.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	75 033	29 930	8 647	11.5%	34 056	45.4%	3 388	11.3%	(8 345)	(27.9%)	37 746	126.1%	1 139	72.1%	(832.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 423	(31 911)	119 280		(29 656)		30 366		(77 777)		42 212		(141 251)		
Transfers recognised - capital	202 528	202 528	-	-	-	-	-	-	-	-	-	-	-	.4%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	220 951	170 617	119 280		(29 656)		30 366		(77 777)		42 212		(141 251)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	220 951	170 617	119 280		(29 656)		30 366		(77 777)		42 212		(141 251)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	220 951	170 617	119 280		(29 656)		30 366		(77 777)		42 212		(141 251)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	220 951	170 617	119 280		(29 656)		30 366		(77 777)		42 212		(141 251)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	207 528	210 828	20 263	9.8%	90 691	43.7%	51 626	24.5%	92 388	43.8%	254 968	120.9%	18 176	55.5%	408.3%
National Government	202 528	202 528	20 263	10.0%	90 691	44.8%	51 626	25.5%	92 388	45.6%	254 968	125.9%	18 176	70.9%	408.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	202 528	202 528	20 263	10.0%	90 691	44.8%	51 626	25.5%	92 388	45.6%	254 968	125.9%	18 176	70.9%	408.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 000	8 300	-	-	-	-	-	-	-	-	-	-	-	.8%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	207 528	210 828	20 263	9.8%	90 691	43.7%	51 626	24.5%	92 388	43.8%	254 968	120.9%	18 176	55.5%	408.3%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	19.2%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	19.2%	-
Community and Public Safety	5 000	8 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 000	8 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	202 528	202 528	20 263	10.0%	90 691	44.8%	51 626	25.5%	92 388	45.6%	254 968	125.9%	18 176	55.9%	408.3%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	191 528	191 528	20 263	10.6%	90 691	47.4%	51 626	27.0%	92 388	48.2%	254 968	133.1%	18 176	55.9%	408.3%
Waste Water Management	11 000	11 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	940 296	857 757	332 939	35.4%	261 781	27.8%	217 078	25.3%	78 682	9.2%	890 479	103.8%	128 387	107.4%	(38.7%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Service charges	227 604	138 949	39 903	17.5%	52 369	23.0%	39 656	28.5%	40 722	29.3%	172 649	124.3%	31 929	95.0%	27.5%
Other revenue	15 408	19 120	38 236	248.2%	32 976	214.0%	46 022	240.7%	37 265	194.9%	154 499	808.0%	92 878	957.9%	(59.9%)
Government - operating	492 264	496 560	205 991	41.8%	157 573	32.0%	759	.2%	-	-	364 323	73.4%	3 300	39.3%	(100.0%)
Government - capital	202 524	202 528	48 000	23.7%	18 500	9.1%	130 015	64.2%	-	-	196 515	97.0%	-	198.3%	-
Interest	2 496	600	809	32.4%	363	14.5%	627	104.4%	695	115.9%	2 493	415.5%	281	514.0%	147.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(719 019)	(695 141)	(347 662)	48.4%	(183 099)	25.5%	(151 643)	21.8%	(124 379)	17.9%	(806 783)	116.1%	(128 315)	124.8%	(3.1%)
Suppliers and employees	(696 410)	(667 595)	(347 654)	49.9%	(171 348)	24.6%	(151 588)	22.7%	(124 357)	18.6%	(794 946)	119.1%	(128 315)	129.4%	(3.1%)
Finance charges	(22 609)	(27 546)	(8)	-	(11 751)	52.0%	(56)	.2%	(22)	.1%	(11 837)	43.0%	-	.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	221 277	162 616	(14 723)	(6.7%)	78 682	35.6%	65 435	40.2%	(45 698)	(28.1%)	83 696	51.5%	73	13.5%	(62 967.5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(207 528)	(210 828)	(5 809)	2.8%	(62 305)	30.0%	(33 504)	15.9%	(110 824)	52.6%	(212 441)	100.8%	(27 395)	86.5%	304.5%
Capital assets	(207 528)	(210 828)	(5 809)	2.8%	(62 305)	30.0%	(33 504)	15.9%	(110 824)	52.6%	(212 441)	100.8%	(27 395)	86.5%	304.5%
Net Cash from/(used) Investing Activities	(207 528)	(210 828)	(5 809)	2.8%	(62 305)	30.0%	(33 504)	15.9%	(110 824)	52.6%	(212 441)	100.8%	(27 395)	86.5%	304.5%
Cash Flow from Financing Activities															
Receipts	-	5 740	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	5 740	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 580)	(8 580)	(20 541)	239.4%	(3 995)	46.6%	(131 639)	1 534.3%	(25 000)	291.4%	(181 176)	2 111.6%	-	2.2%	(100.0%)
Repayment of borrowing	(8 580)	(8 580)	(20 541)	239.4%	(3 995)	46.6%	(131 639)	1 534.3%	(25 000)	291.4%	(181 176)	2 111.6%	-	2.2%	(100.0%)
Net Cash from/(used) Financing Activities	(8 580)	(2 840)	(20 541)	239.4%	(3 995)	46.6%	(131 639)	4 635.2%	(25 000)	880.3%	(181 176)	6 379.4%	-	2.2%	(100.0%)
Net Increase/(Decrease) in cash held	5 169	(51 052)	(41 073)	(794.6%)	12 382	239.5%	(99 708)	195.3%	(181 521)	355.6%	(309 921)	607.1%	(27 322)	146.7%	564.4%
Cash/cash equivalents at the year begin:	94 043	49 366	49 626	52.8%	8 553	9.1%	20 935	42.4%	(78 773)	(159.6%)	49 626	100.5%	36 878	100.0%	(313.6%)
Cash/cash equivalents at the year end:	99 212	(1 686)	8 553	8.6%	20 935	21.1%	(78 773)	4 671.7%	(260 295)	15 436.8%	(260 295)	15 436.8%	9 556	15.1%	(2 823.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 582	7.2%	(260)	(.1%)	10 411	2.2%	420 292	90.6%	464 025	67.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 115	4.8%	-	-	1 758	2.0%	80 508	93.2%	86 380	12.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	28	(54.6%)	-	-	(6)	11.4%	(74)	143.2%	(52)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	.8%	-	-	4	.6%	736	98.6%	747	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	8 865	6.9%	-	-	3 729	2.9%	115 234	90.1%	127 828	18.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(169)	(2.2%)	(119)	(1.6%)	(22)	(.3%)	7 896	104.1%	7 586	1.1%	-	-	-	-
Total By Income Source	46 426	6.8%	(379)	(.1%)	15 874	2.3%	624 592	91.0%	686 513	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 527	24.5%	(46)	(.2%)	845	3.2%	19 361	72.5%	26 687	3.9%	-	-	-	-
Commercial	4 248	28.2%	(33)	(.2%)	510	3.4%	10 354	68.7%	15 079	2.2%	-	-	-	-
Households	32 572	5.7%	(252)	-	13 179	2.3%	525 419	92.0%	570 918	83.2%	-	-	-	-
Other	3 079	4.2%	(47)	(.1%)	1 339	1.8%	69 458	94.1%	73 829	10.8%	-	-	-	-
Total By Customer Group	46 426	6.8%	(379)	(.1%)	15 874	2.3%	624 592	91.0%	686 513	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	15 604	50.0%	15 616	50.0%	-	-	-	-	31 220	33.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 008	60.3%	15 331	34.2%	1 573	3.5%	911	2.0%	44 822	48.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 073	6.5%	8 643	52.4%	6 529	39.6%	247	1.5%	16 493	17.8%
Total	43 685	47.2%	39 591	42.8%	8 101	8.8%	1 158	1.3%	92 535	100.0%

Contact Details

Municipal Manager	Mr R M Ngcobo	033 897 6700
Financial Manager	Mrs S D Ncube Dlamini	033 897 6714

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	174 738	171 953	61 450	35.2%	53 259	30.5%	42 942	25.0%	14 634	8.5%	172 284	100.2%	80 764	135.6%	(81.9%)
Property rates	32 120	30 239	7 556	23.5%	7 560	23.5%	7 326	24.2%	7 208	23.8%	29 649	98.0%	5 344	93.9%	34.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	6 623	123.6%	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 254	2 588	647	28.7%	647	28.7%	647	25.0%	646	25.0%	2 588	100.0%	461	112.9%	40.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	(100.0%)
Rental of facilities and equipment	115	164	43	37.3%	39	33.7%	62	37.7%	42	25.4%	185	113.0%	118	206.3%	(64.7%)
Interest earned - external investments	3 312	3 312	913	27.6%	778	23.5%	771	23.3%	686	20.7%	3 148	95.0%	(435)	113.9%	(257.6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	(1 742)	-	(100.0%)
Fines	6 238	5 807	644	10.3%	1 679	26.9%	1 863	32.1%	1 813	31.2%	5 998	103.3%	107	519.9%	1 596.0%
Licences and permits	2 520	2 520	693	27.5%	607	24.1%	739	29.3%	721	28.6%	2 761	109.6%	1 887	137.1%	(61.8%)
Agency services	1 200	744	116	9.7%	233	19.4%	246	33.0%	292	39.3%	887	119.2%	-	-	(100.0%)
Transfers recognised - operational	125 837	125 974	50 705	40.3%	41 588	33.0%	30 929	24.6%	3 097	2.5%	126 319	100.3%	68 995	147.8%	(95.5%)
Other own revenue	1 142	606	132	11.6%	128	11.2%	257	42.5%	129	21.4%	647	106.9%	(593)	83.7%	(121.8%)
Gains on disposal of PPE	-	-	-	-	-	-	102	-	-	-	102	-	-	-	-
Operating Expenditure	183 018	191 789	43 435	23.7%	47 536	26.0%	42 477	22.1%	41 798	21.8%	175 246	91.4%	55 173	103.2%	(24.2%)
Employee related costs	80 708	77 995	19 150	23.7%	18 925	23.4%	18 978	24.3%	18 542	23.8%	75 595	96.9%	17 493	102.9%	6.0%
Remuneration of councillors	10 222	10 578	2 555	25.0%	2 555	25.0%	2 766	26.2%	2 624	24.8%	10 500	99.3%	2 555	98.6%	2.7%
Debt impairment	3 873	9 041	217	5.6%	3 940	101.7%	79	.9%	166	1.8%	4 402	48.7%	7 162	235.9%	(97.7%)
Depreciation and asset impairment	19 335	21 206	4 885	25.3%	4 890	25.3%	4 653	21.9%	-	-	14 427	68.0%	1 287	87.7%	(100.0%)
Finance charges	1 900	1 929	202	10.7%	69	3.6%	985	51.1%	765	39.7%	2 020	104.8%	1 252	84.8%	(38.9%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 470	1 448	253	17.2%	305	20.8%	215	14.9%	272	18.8%	1 046	72.2%	762	115.6%	(64.2%)
Contracted services	32 157	34 615	9 873	30.7%	9 026	28.1%	6 756	19.5%	8 134	23.5%	33 789	97.6%	16 816	96.7%	(51.6%)
Transfers and grants	120	100	23	19.2%	18	15.4%	0	.5%	48	48.4%	90	90.4%	175	724.1%	(72.4%)
Other expenditure	33 233	34 877	6 277	18.9%	7 808	23.5%	8 043	23.1%	11 247	32.2%	33 375	95.7%	7 299	102.2%	54.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	370	-	(100.0%)
Surplus/(Deficit)	(8 280)	(19 836)	18 015		5 723		465		(27 164)		(2 961)		25 591		
Transfers recognised - capital	27 795	35 541	5 660	20.4%	18 734	67.4%	13 033	36.7%	-	-	37 427	105.3%	21 396	118.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	19 515	15 705	23 675		24 457		13 498		(27 164)		34 466		46 987		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	19 515	15 705	23 675		24 457		13 498		(27 164)		34 466		46 987		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	19 515	15 705	23 675		24 457		13 498		(27 164)		34 466		46 987		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	19 515	15 705	23 675		24 457		13 498		(27 164)		34 466		46 987		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	35 475	43 933	8 984	25.3%	19 265	54.3%	15 165	34.5%	3 665	8.3%	47 080	107.2%	26 095	97.1%	(86.0%)
National Government	27 795	27 795	5 410	19.5%	18 191	65.4%	8 694	31.3%	-	-	32 295	116.2%	17 624	94.8%	(100.0%)
Provincial Government	-	7 746	250	-	543	-	4 280	55.3%	2 962	38.2%	8 036	103.7%	5 167	117.8%	(42.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 795	35 541	5 660	20.4%	18 734	67.4%	12 974	36.5%	2 962	8.3%	40 331	113.5%	22 792	100.1%	(87.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	2 651	100.0%	(100.0%)
Internally generated funds	7 680	8 392	3 324	43.3%	531	6.9%	2 191	26.1%	703	8.4%	6 749	80.4%	653	65.8%	7.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	35 475	43 933	8 984	25.3%	19 265	54.3%	15 165	34.5%	3 665	8.3%	47 080	107.2%	26 095	97.1%	(86.0%)
Governance and Administration	2 080	1 743	548	26.4%	569	27.3%	200	11.5%	5	.3%	1 323	75.9%	206	31.1%	(97.4%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	42	-	(100.0%)
Budget & Treasury Office	1 130	198	198	17.6%	255	22.6%	-	-	-	-	454	228.6%	164	28.4%	(100.0%)
Corporate Services	950	1 545	350	36.8%	314	33.0%	200	13.0%	5	.4%	869	56.3%	-	-	(100.0%)
Community and Public Safety	400	1 401	-	-	-	-	-	-	-	-	-	-	93	53.2%	(100.0%)
Community & Social Services	400	1 246	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	155	-	-	-	-	-	-	-	-	-	-	93	53.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 995	40 789	8 436	25.6%	18 681	56.6%	14 965	36.7%	3 660	9.0%	45 742	112.1%	25 796	98.4%	(85.8%)
Planning and Development	32 995	40 789	8 436	25.6%	18 681	56.6%	14 965	36.7%	3 660	9.0%	45 742	112.1%	25 796	98.4%	(85.8%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	15	-	-	-	-	-	15	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	15	-	-	-	-	-	15	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	191 162	195 658	84 850	44.4%	77 972	40.8%	59 125	30.2%	14 214	7.3%	236 161	120.7%	11 215	106.4%	26.7%
Property rates, penalties and collection charges	27 617	21 167	8 089	29.3%	7 196	26.1%	6 725	31.8%	6 102	28.8%	28 112	132.8%	5 333	108.4%	14.4%
Service charges	1 623	1 812	-	-	148	9.1%	492	27.1%	205	11.3%	845	46.6%	-	-	(100.0%)
Other revenue	4 978	8 099	4 347	87.3%	5 611	112.7%	7 552	93.3%	7 040	86.9%	24 550	303.1%	5 275	269.5%	33.5%
Government - operating	125 837	125 974	56 501	44.9%	51 283	40.8%	28 948	23.0%	-	-	136 732	108.5%	-	101.2%	-
Government - capital	27 795	35 295	15 000	54.0%	12 938	46.5%	14 820	42.0%	-	-	42 758	121.1%	-	97.2%	-
Interest	3 312	3 312	913	27.6%	796	24.0%	589	17.8%	867	26.2%	3 164	95.5%	607	84.8%	42.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(159 810)	(161 543)	(44 655)	27.9%	(49 969)	31.3%	(42 026)	26.0%	(46 419)	28.7%	(183 070)	113.3%	(36 269)	111.6%	28.0%
Suppliers and employees	(157 790)	(159 514)	(44 430)	28.2%	(49 882)	31.6%	(41 025)	25.7%	(46 360)	29.1%	(181 697)	113.9%	(36 019)	112.2%	28.7%
Finance charges	(1 900)	(1 929)	(202)	10.7%	(69)	3.6%	(988)	51.2%	(11)	.6%	(1 270)	65.8%	(26)	4.2%	(59.5%)
Transfers and grants	(120)	(100)	(23)	19.2%	(18)	15.4%	(13)	13.0%	(48)	48.4%	(103)	102.8%	(224)	853.8%	(78.4%)
Net Cash from/(used) Operating Activities	31 352	34 116	40 195	128.2%	28 003	89.3%	17 099	50.1%	(32 205)	(94.4%)	53 091	155.6%	(25 054)	93.7%	28.5%
Cash Flow from Investing Activities															
Receipts	-	7 774	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	7 774	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(35 475)	(43 942)	(8 820)	24.9%	(19 142)	54.0%	(19 734)	44.9%	(3 971)	9.0%	(51 667)	117.6%	(23 445)	67.5%	(83.1%)
Capital assets	(35 475)	(43 942)	(8 820)	24.9%	(19 142)	54.0%	(19 734)	44.9%	(3 971)	9.0%	(51 667)	117.6%	(23 445)	67.5%	(83.1%)
Net Cash from/(used) Investing Activities	(35 475)	(36 168)	(8 820)	24.9%	(19 142)	54.0%	(19 734)	54.6%	(3 971)	11.0%	(51 667)	142.9%	(23 445)	76.7%	(83.1%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 123)	(5 172)	(3 248)	63.4%	(1 111)	21.7%	-	-	-	-	(4 359)	84.3%	-	-	-
Repayment of borrowing	(5 123)	(5 172)	(3 248)	63.4%	(1 111)	21.7%	-	-	-	-	(4 359)	84.3%	-	-	-
Net Cash from/(used) Financing Activities	(5 123)	(5 172)	(3 248)	63.4%	(1 111)	21.7%	-	-	-	-	(4 359)	84.3%	-	-	-
Net Increase/(Decrease) in cash held	(9 246)	(7 224)	28 127	(304.2%)	7 749	(83.8%)	(2 634)	36.5%	(36 176)	500.8%	(2 934)	40.6%	(48 499)	91.4%	(25.4%)
Cash/cash equivalents at the year begin:	29 415	29 592	29 586	100.6%	57 713	196.2%	65 462	221.2%	62 828	212.3%	29 586	100.0%	78 084	100.0%	(19.5%)
Cash/cash equivalents at the year end:	20 169	22 368	57 713	286.1%	65 462	324.6%	62 828	280.9%	26 652	119.2%	26 652	119.2%	29 584	100.6%	(9.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 097	8.3%	(116)	(.3%)	527	1.4%	33 982	90.6%	37 490	59.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	448	11.2%	(5)	(.1%)	198	4.9%	3 374	84.0%	4 016	6.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	21	6.5%	-	-	8	2.3%	295	91.2%	323	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	1 207	5.8%	-	-	577	2.8%	19 181	91.5%	20 965	33.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	556	100.0%	556	.9%	-	-	-	-
Total By Income Source	4 772	7.5%	(121)	(.2%)	1 309	2.1%	57 389	90.6%	63 350	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	914	4.9%	-	-	428	2.3%	17 195	92.8%	18 538	29.3%	-	-	-	-
Commercial	1 089	19.2%	(5)	(.1%)	(92)	(1.6%)	4 667	82.5%	5 658	8.9%	-	-	-	-
Households	1 230	9.8%	(32)	(.3%)	432	3.4%	10 918	87.0%	12 549	19.8%	-	-	-	-
Other	1 539	5.8%	(85)	(.3%)	542	2.0%	24 609	92.5%	26 605	42.0%	-	-	-	-
Total By Customer Group	4 772	7.5%	(121)	(.2%)	1 309	2.1%	57 389	90.6%	63 350	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 754	100.0%	-	-	-	-	-	-	8 754	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	8 754	100.0%	-	-	-	-	-	-	8 754	100.0%

Contact Details

Municipal Manager	Mr Service Nkosi Malinga	036 448 1076
Financial Manager	Ms Yali Joyi	036 448 8000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	516 163	528 901	194 528	37.7%	138 856	26.9%	131 117	24.8%	92 751	17.5%	557 252	105.4%	80 459	94.2%	15.3%
Property rates	85 551	85 551	48 785	57.0%	19 727	23.1%	19 398	22.7%	20 345	23.8%	108 255	126.5%	19 561	99.1%	4.0%
Property rates - penalties and collection charges	18 735	-	5 486	29.3%	5 800	31.0%	5 553	-	5 322	-	22 160	-	5 044	-	5.5%
Service charges - electricity revenue	229 989	236 755	66 345	28.8%	51 045	22.2%	52 912	22.3%	60 610	25.6%	230 911	97.5%	19 066	69.6%	217.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 967	8 405	3 263	82.2%	2 766	69.7%	2 123	25.3%	1 390	16.5%	9 542	113.5%	1 330	83.1%	4.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	32 998	-	(100.0%)
Rental of facilities and equipment	237	237	46	19.4%	54	22.8%	64	26.9%	33	13.9%	197	83.0%	46	56.0%	(28.1%)
Interest earned - external investments	754	792	329	43.7%	367	48.7%	123	15.5%	345	43.5%	1 164	146.9%	-	-	(100.0%)
Interest earned - outstanding debtors	672	672	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	527	19 265	64	12.1%	34	6.5%	95	.5%	169	.9%	362	1.9%	142	3.6%	18.8%
Licences and permits	3 746	3 556	376	10.0%	381	10.2%	276	7.8%	2 793	78.5%	3 826	107.6%	1 958	63.1%	42.6%
Agency services	-	190	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	167 951	169 956	68 978	41.1%	58 373	34.8%	49 819	29.3%	970	.6%	178 140	104.8%	-	93.9%	(100.0%)
Other own revenue	4 033	3 522	856	21.2%	310	7.7%	754	21.4%	775	22.0%	2 695	76.5%	313	140.3%	147.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	499 914	527 739	57 712	11.5%	141 555	28.3%	108 522	20.6%	126 792	24.0%	434 582	82.3%	108 947	78.2%	16.4%
Employee related costs	151 714	170 809	39 520	26.0%	45 313	29.9%	42 346	24.8%	41 100	24.1%	168 280	98.5%	38 444	106.1%	6.9%
Remuneration of councillors	17 779	17 779	3 491	19.6%	3 562	20.0%	3 554	20.0%	3 558	20.0%	14 165	79.7%	3 470	89.8%	2.5%
Debt impairment	7 000	7 000	-	-	3 500	50.0%	-	-	-	-	3 500	50.0%	-	-	-
Depreciation and asset impairment	47 660	47 660	-	-	23 830	50.0%	-	-	-	-	23 830	50.0%	-	-	-
Finance charges	1 002	8 693	1 679	167.6%	3 412	340.5%	2 026	23.3%	1 717	19.8%	8 834	101.6%	7 768	386.2%	(77.9%)
Bulk purchases	173 221	180 000	116	.1%	40 189	23.2%	37 313	20.7%	39 117	21.7%	116 735	64.9%	27 277	71.0%	43.4%
Other Materials	16 198	12 729	1 295	8.0%	3 909	24.1%	3 604	28.3%	6 004	47.2%	14 813	116.4%	3 800	106.6%	58.0%
Contracted services	30 000	38 744	5 373	17.9%	8 223	27.4%	7 623	19.7%	6 453	16.7%	27 671	71.4%	10 116	95.5%	(36.2%)
Transfers and grants	-	-	-	-	568	-	65	-	875	-	1 508	-	-	-	(100.0%)
Other expenditure	55 341	44 325	6 237	11.3%	9 050	16.4%	11 991	27.1%	27 966	63.1%	55 244	124.6%	18 072	73.8%	54.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 248	1 162	136 816		(2 699)		22 595		(34 041)		122 670		(28 488)		
Transfers recognised - capital	50 949	55 119	11 000	21.6%	24 170	47.4%	19 949	36.2%	-	-	55 119	100.0%	-	58.2%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	67 197	56 281	147 816		21 471		42 544		(34 041)		177 789		(28 488)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	67 197	56 281	147 816		21 471		42 544		(34 041)		177 789		(28 488)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67 197	56 281	147 816		21 471		42 544		(34 041)		177 789		(28 488)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	67 197	56 281	147 816		21 471		42 544		(34 041)		177 789		(28 488)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	53 649	59 944	10 716	20.0%	17 240	32.1%	7 789	13.0%	23 882	39.8%	59 626	99.5%	13 559	74.3%	76.1%
National Government	50 949	50 949	10 716	21.0%	12 688	24.9%	7 789	15.3%	17 596	34.5%	48 789	95.8%	7 318	65.6%	140.5%
Provincial Government	-	4 170	-	-	4 177	-	-	-	1 940	46.5%	6 117	146.7%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	50 949	55 119	10 716	21.0%	16 865	33.1%	7 789	14.1%	19 536	35.4%	54 906	99.6%	7 318	65.6%	167.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 700	4 825	-	-	374	13.9%	-	-	4 346	90.1%	4 720	97.8%	6 241	209.5%	(30.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	53 649	59 944	10 716	20.0%	17 240	32.1%	7 789	13.0%	23 882	39.8%	59 626	99.5%	13 559	74.3%	76.1%
Governance and Administration	2 300	2 300	-	-	250	10.9%	-	-	2 751	119.6%	3 002	130.5%	132	9.0%	1 986.8%
Executive & Council	2 100	2 100	-	-	-	-	-	-	2 364	112.6%	2 364	112.6%	82	4.8%	2 782.6%
Budget & Treasury Office	200	200	-	-	250	125.2%	-	-	194	97.0%	444	222.2%	17	35.2%	1 054.8%
Corporate Services	-	-	-	-	-	-	-	-	193	-	193	-	33	-	485.4%
Community and Public Safety	100	100	-	-	-	-	-	-	2 564	2 564.3%	2 564	2 564.3%	237	125.5%	980.2%
Community & Social Services	100	100	-	-	-	-	-	-	1 594	1 594.4%	1 594	1 594.4%	237	125.5%	571.6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	970	-	970	-	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 149	41 944	10 716	28.8%	12 463	33.5%	3 922	9.4%	12 462	29.7%	39 563	94.3%	7 582	90.5%	64.4%
Planning and Development	100	2 770	-	-	4 358	4 358.4%	-	-	1 118	40.4%	5 477	197.7%	-	-	(100.0%)
Road Transport	37 049	39 174	10 716	28.9%	8 104	21.9%	3 922	10.0%	11 344	29.0%	34 086	87.0%	7 582	90.5%	49.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 100	15 600	-	-	4 527	32.1%	3 867	24.8%	6 104	39.1%	14 498	92.9%	5 607	40.4%	8.9%
Electricity	14 100	15 600	-	-	4 527	32.1%	3 867	24.8%	6 104	39.1%	14 498	92.9%	5 607	40.4%	8.9%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	509 741	529 009	157 869	31.0%	153 882	30.2%	112 424	21.3%	68 409	12.9%	492 584	93.1%	74 702	96.1%	(8.4%)
Property rates, penalties and collection charges	54 752	54 753	8 617	15.7%	19 242	35.1%	9 777	17.9%	10 925	20.0%	48 560	88.7%	18 411	99.1%	(40.7%)
Service charges	211 908	221 598	62 408	29.5%	45 977	21.7%	41 376	18.7%	52 057	23.5%	201 818	91.1%	49 325	97.1%	5.5%
Other revenue	23 426	26 828	6 864	29.3%	6 121	26.1%	6 538	24.4%	4 457	16.6%	23 981	89.4%	6 967	133.0%	(36.0%)
Government - operating	167 951	169 956	68 978	41.1%	58 373	34.8%	34 783	20.5%	970	.6%	163 104	96.0%	-	94.9%	(100.0%)
Government - capital	50 949	55 119	11 000	21.6%	24 170	47.4%	19 949	36.2%	-	-	55 119	100.0%	-	79.5%	-
Interest	754	754	2	.2%	-	-	-	-	-	-	2	.2%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(445 254)	(470 499)	(57 698)	13.0%	(113 657)	25.5%	(111 016)	23.6%	(124 867)	26.5%	(407 238)	86.6%	(109 411)	98.9%	14.1%
Suppliers and employees	(444 252)	(461 807)	(56 018)	12.6%	(110 246)	24.8%	(108 925)	23.6%	(121 707)	26.4%	(396 896)	85.9%	(101 643)	97.6%	19.7%
Finance charges	(1 002)	(8 693)	(1 679)	167.6%	(3 412)	340.5%	(2 026)	23.3%	(1 717)	19.8%	(8 834)	101.6%	(7 768)	393.8%	(77.9%)
Transfers and grants	-	-	-	-	-	-	(65)	-	(1 443)	-	(1 508)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	64 487	58 510	100 171	155.3%	40 225	62.4%	1 408	2.4%	(56 458)	(96.5%)	85 345	145.9%	(34 709)	78.6%	62.7%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 649)	(59 944)	(9 840)	18.3%	(17 241)	32.1%	(7 789)	13.0%	(23 593)	39.4%	(58 463)	97.5%	(12 030)	61.9%	96.1%
Capital assets	(53 649)	(59 944)	(9 840)	18.3%	(17 241)	32.1%	(7 789)	13.0%	(23 593)	39.4%	(58 463)	97.5%	(12 030)	61.9%	96.1%
Net Cash from/(used) Investing Activities	(53 649)	(59 944)	(9 840)	18.3%	(17 241)	32.1%	(7 789)	13.0%	(23 593)	39.4%	(58 463)	97.5%	(12 030)	61.9%	96.1%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 500)	(2 500)	(158)	6.3%	(158)	6.3%	(158)	6.3%	(158)	6.3%	(633)	25.3%	-	-	(100.0%)
Repayment of borrowing	(2 500)	(2 500)	(158)	6.3%	(158)	6.3%	(158)	6.3%	(158)	6.3%	(633)	25.3%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(2 500)	(2 500)	(158)	6.3%	(158)	6.3%	(158)	6.3%	(158)	6.3%	(633)	25.3%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	8 338	(3 934)	90 172	1 081.5%	22 826	273.8%	(6 540)	166.2%	(80 209)	2 038.7%	26 250	(667.2%)	(46 739)	148.4%	71.6%
Cash/cash equivalents at the year begin:	(21 289)	2 429	2 429	(11.4%)	92 602	(435.0%)	115 428	4 751.4%	108 888	4 482.2%	2 429	100.0%	47 834	96.1%	127.6%
Cash/cash equivalents at the year end:	(12 951)	(1 505)	92 602	(715.0%)	115 428	(891.3%)	108 888	(7 235.1%)	28 679	(1 905.6%)	28 679	(1 905.6%)	1 095	(16.2%)	2 519.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 678	30.9%	6 730	10.6%	5 829	9.2%	31 457	49.4%	63 694	23.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(13 564)	(11.3%)	3 053	2.5%	2 402	2.0%	128 400	106.7%	120 293	44.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	478	3.4%	471	3.3%	419	2.9%	12 906	90.4%	14 274	5.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	59	4.5%	48	3.6%	40	3.0%	1 163	88.8%	1 309	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 547	6.4%	(132)	(.2%)	2 558	3.6%	63 719	90.1%	70 692	26.2%	-	-	-	-
Total By Income Source	11 199	4.1%	10 170	3.8%	11 249	4.2%	237 644	87.9%	270 262	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 009	5.1%	(479)	(.6%)	1 825	2.3%	74 031	93.3%	79 386	29.4%	-	-	-	-
Commercial	473	36.1%	84	6.4%	59	4.5%	695	53.1%	1 311	.5%	-	-	-	-
Households	3 638	5.8%	2 394	3.8%	1 950	3.1%	54 630	87.3%	62 611	23.2%	-	-	-	-
Other	3 079	2.4%	8 171	6.4%	7 415	5.8%	108 288	85.3%	126 953	47.0%	-	-	-	-
Total By Customer Group	11 199	4.1%	10 170	3.8%	11 249	4.2%	237 644	87.9%	270 262	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	24 084	27.5%	2 165	2.5%	-	-	61 190	70.0%	87 440	82.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 077	28.8%	390	2.2%	357	2.0%	11 821	67.0%	17 646	16.6%
Auditor-General	-	-	-	-	-	-	1 185	100.0%	1 185	1.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	29 162	27.4%	2 556	2.4%	357	.3%	74 196	69.8%	106 270	100.0%

Contact Details

Municipal Manager	Mr PATRICK MKHIZE	036 342 7802
Financial Manager	Mr SIBUSISO RADEBE	036 342 7805

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ALFRED DUMA (KZN238)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	832 320	836 126	288 787	34.7%	207 292	24.9%	161 285	19.3%	142 050	17.0%	799 415	95.6%	135 690	98.0%	4.7%
Property rates	190 239	174 976	60 834	32.0%	53 157	27.9%	22 633	12.9%	21 218	12.1%	157 842	90.2%	32 499	108.4%	(34.7%)
Property rates - penalties and collection charges	-	-	1 739	-	(1 739)	-	-	-	-	-	-	-	1 708	-	(100.0%)
Service charges - electricity revenue	331 183	348 200	119 472	36.1%	60 392	18.2%	69 977	20.1%	89 538	25.7%	339 379	97.5%	81 827	99.3%	9.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	21 842	22 985	7 858	36.0%	8 095	37.1%	6 987	30.4%	3 839	16.7%	26 779	116.5%	7 510	131.9%	(48.9%)
Service charges - other	-	-	29	-	212	-	250	-	(491)	-	-	-	(446)	-	10.1%
Rental of facilities and equipment	3 182	2 378	706	22.2%	609	19.1%	569	23.9%	607	25.5%	2 490	104.7%	647	103.5%	(6.3%)
Interest earned - external investments	12 521	12 667	3 942	31.5%	2 991	23.9%	4 039	31.9%	3 819	30.1%	14 791	116.8%	4 345	105.4%	(12.1%)
Interest earned - outstanding debtors	4 561	5 986	1 476	32.4%	917	20.1%	1 618	27.0%	2 336	39.0%	6 347	106.0%	1 340	109.6%	74.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	31 583	32 911	4 725	15.0%	9 925	31.4%	11 037	33.5%	10 319	31.4%	36 005	109.4%	6 291	87.5%	64.0%
Licences and permits	-	2 558	1 179	-	1 306	-	1 383	54.0%	1 330	52.0%	5 198	203.2%	1 371	99.9%	(3.0%)
Agency services	5 145	2 558	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	229 308	227 764	86 111	37.6%	68 888	30.0%	51 664	22.7%	-	-	206 663	90.7%	-	85.7%	-
Other own revenue	2 756	3 143	717	26.0%	2 538	92.1%	(8 871)	(282.3%)	9 536	303.5%	3 921	124.8%	(1 403)	50.6%	(779.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	995 475	1 046 705	169 317	17.0%	170 348	17.1%	169 908	16.2%	178 091	17.0%	687 663	65.7%	177 821	69.8%	.2%
Employee related costs	332 550	338 823	71 484	21.5%	72 893	21.9%	75 063	22.2%	75 081	22.2%	294 522	86.9%	67 122	97.6%	11.9%
Remuneration of councillors	26 460	26 460	6 111	23.1%	6 035	22.8%	6 724	25.4%	6 493	24.5%	25 363	95.9%	6 125	97.7%	6.0%
Debt impairment	56 950	59 115	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	186 890	173 461	-	-	-	-	-	-	10 283	5.9%	10 283	5.9%	9 676	5.5%	6.3%
Finance charges	492	474	159	32.4%	85	17.2%	353	74.3%	(122)	(25.8%)	474	100.0%	400	383.6%	(130.6%)
Bulk purchases	226 881	243 062	58 787	25.9%	49 078	21.6%	47 463	19.5%	49 192	20.2%	204 520	84.1%	45 222	87.5%	8.8%
Other Materials	-	28 030	2 560	-	7 126	-	720	2.6%	11 700	41.7%	22 106	78.9%	981	-	1 092.5%
Contracted services	48 730	85 603	9 435	19.4%	20 094	41.2%	19 911	23.3%	15 093	17.6%	64 534	75.4%	30 461	98.6%	(50.5%)
Transfers and grants	9 702	8 489	650	6.7%	2 721	28.0%	2 103	24.8%	2 056	24.2%	7 530	88.7%	5 657	81.1%	(63.7%)
Other expenditure	106 819	83 189	20 130	18.8%	12 315	11.5%	17 571	21.1%	8 314	10.0%	58 331	70.1%	12 178	70.4%	(31.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(163 156)	(210 579)	119 471		36 943		(8 622)		(36 040)		111 752		(42 131)		
Transfers recognised - capital	91 987	79 586	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(71 169)	(130 993)	119 471		36 943		(8 622)		(36 040)		111 752		(42 131)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(71 169)	(130 993)	119 471		36 943		(8 622)		(36 040)		111 752		(42 131)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(71 169)	(130 993)	119 471		36 943		(8 622)		(36 040)		111 752		(42 131)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(71 169)	(130 993)	119 471		36 943		(8 622)		(36 040)		111 752		(42 131)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	127 847	110 155	6 965	5.4%	24 558	19.2%	15 998	14.5%	34 193	31.0%	81 714	74.2%	45 405	79.7%	(24.7%)
National Government	77 796	69 946	1 595	2.1%	20 150	25.9%	11 996	17.2%	15 807	22.6%	49 549	70.8%	44 005	85.4%	(64.1%)
Provincial Government	13 691	9 386	-	-	-	-	430	4.6%	8 245	87.8%	8 676	92.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	500	254	-	-	-	-	-	-	212	83.4%	212	83.4%	-	-	(100.0%)
Transfers recognised - capital	91 987	79 586	1 595	1.7%	20 150	21.9%	12 427	15.6%	24 265	30.5%	58 437	73.4%	44 005	84.7%	(44.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 860	30 569	5 370	15.0%	4 408	12.3%	3 571	11.7%	9 928	32.5%	23 277	76.1%	1 400	52.5%	609.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	127 847	110 155	6 965	5.4%	24 558	19.2%	15 998	14.5%	34 193	31.0%	81 714	74.2%	45 405	79.7%	(24.7%)
Governance and Administration	2 091	18 225	1 628	77.8%	9 205	440.2%	2 085	11.4%	2 396	13.1%	15 313	84.0%	1 400	28.2%	71.2%
Executive & Council	-	1 125	1 608	-	462	-	-	-	416	36.9%	2 485	220.9%	70	1.2%	495.1%
Budget & Treasury Office	2 091	17 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	20	-	8 743	-	2 085	-	1 980	-	12 828	-	1 330	27 816.5%	48.9%
Community and Public Safety	39 350	5 795	-	-	790	2.0%	105	1.8%	13 466	232.4%	14 361	247.8%	1 478	58.5%	810.8%
Community & Social Services	26 850	4 988	-	-	790	2.9%	105	2.1%	8 284	166.1%	9 179	184.0%	1 477	65.1%	460.8%
Sport And Recreation	12 000	3	-	-	-	-	-	-	-	-	-	-	1	27.9%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	5 182	-	5 182	-	-	-	(100.0%)
Housing	500	805	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	42 141	21 511	4 963	11.8%	2 075	4.9%	923	4.3%	10 352	48.1%	18 313	85.1%	31 692	100.9%	(67.3%)
Planning and Development	-	21 411	127	-	2 062	-	914	4.3%	2 186	10.2%	5 289	24.7%	4 465	43.3%	(51.0%)
Road Transport	42 141	100	4 836	11.5%	13	-	9	8.8%	8 166	8 166.5%	13 024	13 024.2%	27 227	599.4%	(70.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 265	64 573	375	2.6%	12 487	87.5%	12 884	20.0%	7 980	12.4%	33 725	52.2%	10 835	95.2%	(26.4%)
Electricity	10 460	10 538	375	3.6%	3 066	29.3%	3 248	30.8%	433	4.1%	7 121	67.6%	10 831	98.8%	(96.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	50 141	-	-	9 415	-	9 426	18.8%	7 547	15.1%	26 387	52.6%	-	-	(100.0%)
Waste Management	3 805	3 894	-	-	6	.2%	210	5.4%	-	-	216	5.6%	4	3.3%	(100.0%)
Other	30 000	50	-	-	-	-	2	3.2%	-	-	2	3.2%	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	844 422	808 939	278 026	32.9%	158 524	18.8%	154 302	19.1%	303 346	37.5%	894 197	110.5%	128 268	94.0%	136.5%
Property rates, penalties and collection charges	154 855	124 233	60 834	39.3%	53 157	34.3%	22 633	18.2%	21 218	17.1%	157 842	127.1%	34 441	135.2%	(38.4%)
Service charges	337 831	350 924	117 563	34.8%	26 743	7.9%	70 231	20.0%	159 998	45.6%	374 535	106.7%	81 236	97.1%	97.0%
Other revenue	17 920	13 765	8 699	48.5%	6 514	36.3%	4 118	29.9%	21 792	158.3%	41 121	298.7%	6 906	206.3%	215.6%
Government - operating	229 308	227 764	86 111	37.6%	68 888	30.0%	51 664	22.7%	-	-	206 663	90.7%	-	85.7%	-
Government - capital	91 987	79 586	-	-	-	-	-	-	94 184	118.3%	94 184	118.3%	-	-	(100.0%)
Interest	12 521	12 667	4 818	38.5%	3 222	25.7%	5 657	44.7%	6 154	48.6%	19 851	156.7%	5 685	139.3%	8.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(751 635)	(814 130)	(105 471)	14.0%	(127 333)	16.9%	(169 908)	20.9%	(200 611)	24.6%	(603 322)	74.1%	(179 183)	88.9%	12.0%
Suppliers and employees	(741 441)	(805 167)	(104 662)	14.1%	(124 526)	16.8%	(167 452)	20.8%	(197 558)	24.5%	(594 198)	73.8%	(173 125)	88.8%	14.1%
Finance charges	(492)	(474)	(159)	32.4%	(85)	17.2%	(353)	74.3%	(306)	64.4%	(902)	190.2%	(400)	383.4%	(23.6%)
Transfers and grants	(9 702)	(8 489)	(650)	6.7%	(2 721)	28.0%	(2 103)	24.8%	(2 747)	32.4%	(8 222)	96.9%	(5 657)	81.1%	(51.4%)
Net Cash from/(used) Operating Activities	92 786	(5 190)	172 555	186.0%	31 191	33.6%	(15 606)	300.7%	102 735	(1 979.3%)	290 875	(5 604.0%)	(50 914)	127.3%	(301.8%)
Cash Flow from Investing Activities															
Receipts	-	-	(31 791)	-	-	-	(30 000)	-	(20 000)	-	(81 791)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	(1 507)	-	-	-	-	-	-	-	(1 507)	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(30 283)	-	-	-	(30 000)	-	(20 000)	-	(80 283)	-	-	-	(100.0%)
Payments	(127 847)	(110 155)	(33 276)	26.0%	(27 631)	21.6%	(16 015)	14.5%	(35 723)	32.4%	(112 645)	102.3%	(11 572)	45.7%	208.7%
Capital assets	(127 847)	(110 155)	(33 276)	26.0%	(27 631)	21.6%	(16 015)	14.5%	(35 723)	32.4%	(112 645)	102.3%	(11 572)	45.7%	208.7%
Net Cash from/(used) Investing Activities	(127 847)	(110 155)	(65 067)	50.9%	(27 631)	21.6%	(46 015)	41.8%	(55 723)	50.6%	(194 436)	176.5%	(11 572)	45.7%	381.5%
Cash Flow from Financing Activities															
Receipts	-	-	(96 143)	-	-	-	-	-	-	-	(96 143)	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(96 143)	-	-	-	-	-	-	-	(96 143)	-	-	-	-
Payments	(576)	(474)	34 731	(6 029.7%)	(88)	15.3%	(202)	42.5%	(93)	19.7%	34 348	(7 240.9%)	(56)	99.3%	65.7%
Repayment of borrowing	(576)	(474)	34 731	(6 029.7%)	(88)	15.3%	(202)	42.5%	(93)	19.7%	34 348	(7 240.9%)	(56)	99.3%	65.7%
Net Cash from/(used) Financing Activities	(576)	(474)	(61 411)	10 661.7%	(88)	15.3%	(202)	42.5%	(93)	19.7%	(61 795)	13 027.0%	(56)	2 804.2%	65.7%
Net Increase/(Decrease) in cash held	(35 637)	(115 819)	46 077	(129.3%)	3 472	(9.7%)	(61 823)	53.4%	46 918	(40.5%)	34 644	(29.9%)	(62 543)	6 104.2%	(175.0%)
Cash/cash equivalents at the year begin:	262 208	274 266	274 266	104.6%	320 343	122.2%	323 815	118.1%	261 992	95.5%	274 266	100.0%	158 086	9.1%	65.7%
Cash/cash equivalents at the year end:	226 571	158 446	320 343	141.4%	323 815	142.9%	261 992	165.4%	308 910	195.0%	308 910	195.0%	95 544	36.3%	223.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	33 666	62.5%	2 755	5.1%	2 507	4.7%	14 919	27.7%	53 846	13.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 280	4.0%	7 101	2.5%	5 467	1.9%	260 066	91.6%	283 913	73.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 727	4.2%	2 047	3.2%	1 510	2.3%	58 378	90.3%	64 662	16.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	113	4.6%	33	1.3%	33	1.3%	2 275	92.7%	2 453	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 699)	17.0%	(2 396)	15.1%	(517)	3.3%	(10 279)	64.7%	(15 891)	(4.1%)	-	-	-	-
Total By Income Source	45 086	11.6%	9 540	2.5%	8 999	2.3%	325 359	83.6%	388 983	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	45 086	11.6%	9 540	2.5%	8 999	2.3%	325 359	83.6%	388 983	100.0%	-	-	-	-
Total By Customer Group	45 086	11.6%	9 540	2.5%	8 999	2.3%	325 359	83.6%	388 983	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	18 828	100.0%	-	-	-	-	-	-	18 828	49.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 859	100.0%	-	-	-	-	-	-	2 859	7.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 701	100.0%	-	-	-	-	-	-	3 701	9.7%
Loan repayments	58	100.0%	-	-	-	-	-	-	58	.2%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	12 526	100.0%	-	-	-	-	-	-	12 526	33.0%
Total	37 971	100.0%	-	-	-	-	-	-	37 971	100.0%

Contact Details

Municipal Manager	Ms Sibusisiwe Sixolile Ngiba	036 637 2231
Financial Manager	Mr Mzingisi Hloba	036 637 2231

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	758 374	781 320	240 711	31.7%	186 331	24.6%	203 036	26.0%	125 431	16.1%	755 509	96.7%	81 644	103.1%	53.6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	260 645	270 645	69 037	26.5%	79 053	30.3%	25 760	9.5%	-	-	173 851	64.2%	64 319	91.1%	(100.0%)
Service charges - sanitation revenue	31 019	25 019	4 344	14.0%	4 205	13.6%	1 291	5.2%	-	-	9 840	39.3%	6 358	96.4%	(100.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	47 832	-	71 851	-	119 683	-	-	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	6 572	5 928	1 200	18.3%	976	14.8%	2 694	45.4%	1 223	20.6%	6 093	102.8%	1 844	57.7%	(33.7%)
Interest earned - outstanding debtors	50 456	50 456	12 936	25.6%	13 662	27.1%	14 929	29.6%	16 846	33.4%	58 373	115.7%	8 191	206.8%	105.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	50	50	-	-	12	24.9%	-	-	-	-	12	24.9%	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	405 533	418 073	152 490	37.6%	87 765	21.6%	102 323	24.5%	20 361	4.9%	362 939	86.8%	176	104.9%	11 476.8%
Other own revenue	4 098	11 149	705	17.2%	657	16.0%	8 207	73.6%	15 149	135.9%	24 717	221.7%	756	70.7%	1 903.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	720 109	716 845	88 146	12.2%	250 683	34.8%	162 619	22.7%	130 367	18.2%	631 815	88.1%	127 700	83.9%	2.1%
Employee related costs	271 837	271 837	65 599	24.1%	81 503	30.0%	69 154	25.4%	67 384	24.8%	283 640	104.3%	60 499	99.8%	11.4%
Remuneration of councillors	8 156	7 456	1 602	19.6%	1 701	20.9%	1 639	22.0%	1 584	21.2%	6 526	87.5%	1 660	112.9%	(4.6%)
Debt impairment	136 628	136 628	-	-	109 459	80.1%	-	-	-	-	109 459	80.1%	-	-	-
Depreciation and asset impairment	86 634	64 000	-	-	21 539	24.9%	(10 540)	(16.5%)	12 067	18.9%	23 065	36.0%	10 766	97.3%	12.1%
Finance charges	561	949	11	2.0%	97	17.2%	57	6.0%	41	4.3%	207	21.8%	41	65.4%	1.1%
Bulk purchases	6 586	4 000	-	-	-	-	-	-	7 506	187.7%	7 506	187.7%	578	49.3%	1 198.9%
Other Materials	16 023	14 385	506	3.2%	2 224	13.9%	1 751	12.2%	2 184	15.2%	6 664	46.3%	7 728	68.3%	(71.7%)
Contracted services	117 869	139 420	10 638	9.0%	10 627	9.0%	25 602	18.4%	32 500	23.3%	79 367	56.9%	14 821	96.7%	119.3%
Transfers and grants	1 000	450	323	32.3%	-	-	296	65.7%	-	-	619	137.6%	11 092	141.2%	(100.0%)
Other expenditure	74 815	77 720	9 465	12.7%	23 533	31.5%	74 662	96.1%	7 102	9.1%	114 762	147.7%	20 515	84.0%	(65.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	38 265	64 475	152 565		(64 352)		40 417		(4 936)		123 694		(46 055)		
Transfers recognised - capital	407 804	314 521	-	-	106 000	26.0%	28 694	9.1%	-	-	134 694	42.8%	5 342	70.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	446 069	378 996	152 565		41 648		69 111		(4 936)		258 388		(40 713)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	446 069	378 996	152 565		41 648		69 111		(4 936)		258 388		(40 713)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	446 069	378 996	152 565		41 648		69 111		(4 936)		258 388		(40 713)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	446 069	378 996	152 565		41 648		69 111		(4 936)		258 388		(40 713)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	407 831	314 681	84 650	20.8%	21 360	5.2%	50 628	16.1%	68 286	21.7%	224 924	71.5%	85 623	79.2%	(20.2%)
National Government	407 804	305 521	84 650	20.8%	21 350	5.2%	50 628	16.6%	68 286	22.4%	224 914	73.6%	85 623	79.3%	(20.2%)
Provincial Government	-	9 000	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	407 804	314 521	84 650	20.8%	21 350	5.2%	50 628	16.1%	68 286	21.7%	224 914	71.5%	85 623	79.3%	(20.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27	160	-	-	10	37.0%	-	-	-	-	10	6.2%	-	1.3%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	407 831	314 681	84 650	20.8%	21 360	5.2%	50 628	16.1%	68 286	21.7%	224 924	71.5%	85 623	79.2%	(20.2%)
Governance and Administration	27	160	-	-	10	37.0%	-	-	-	-	10	6.2%	-	1.3%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	27	10	-	-	10	37.0%	-	-	-	-	10	96.5%	-	-	-
Corporate Services	-	150	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	407 804	314 521	84 650	20.8%	21 350	5.2%	50 628	16.1%	68 286	21.7%	224 914	71.5%	85 623	79.3%	(20.2%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	407 804	305 521	84 650	20.8%	21 350	5.2%	50 628	16.6%	68 286	22.4%	224 914	73.6%	85 623	79.3%	(20.2%)
Waste Water Management	-	9 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	955 306	878 123	286 734	30.0%	226 867	23.7%	282 096	32.1%	49 168	5.6%	844 865	96.2%	93 433	95.9%	(47.4%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	131 249	128 403	28 226	21.5%	35 975	27.4%	30 299	23.6%	43 933	34.2%	138 434	107.8%	23 560	78.8%	86.5%
Other revenue	4 148	11 199	682	16.4%	669	16.1%	4 048	36.1%	2 609	23.3%	8 008	71.5%	756	86.3%	245.1%
Government - operating	405 533	418 073	153 948	38.0%	87 114	21.5%	100 784	24.1%	-	-	341 846	81.8%	300	105.4%	(100.0%)
Government - capital	407 804	314 521	89 742	22.0%	102 000	25.0%	144 272	45.9%	-	-	336 014	106.8%	64 856	94.6%	(100.0%)
Interest	6 572	5 928	14 136	215.1%	1 108	16.9%	2 693	45.4%	2 626	44.3%	20 563	346.9%	3 961	88.1%	(33.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(496 847)	(516 216)	(88 144)	17.7%	(230 546)	46.4%	(162 477)	31.5%	(176 272)	34.1%	(657 439)	127.4%	(120 732)	112.5%	46.0%
Suppliers and employees	(495 286)	(514 817)	(87 810)	17.7%	(230 449)	46.5%	(162 420)	31.5%	(170 907)	33.2%	(651 586)	126.6%	(109 640)	111.5%	55.9%
Finance charges	(561)	(949)	(11)	2.0%	(97)	17.3%	(57)	6.0%	(5 365)	565.3%	(5 530)	582.7%	-	-	(100.0%)
Transfers and grants	(1 000)	(450)	(323)	32.3%	-	-	-	-	-	-	(323)	71.8%	(11 092)	126.9%	(100.0%)
Net Cash from/(used) Operating Activities	458 459	361 907	198 590	43.3%	(3 680)	(.8%)	119 620	33.1%	(127 104)	(35.1%)	187 426	51.8%	(27 299)	72.9%	365.6%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(407 831)	(314 681)	(84 543)	20.7%	(25 944)	6.4%	(50 628)	16.1%	(130 431)	41.4%	(291 547)	92.6%	(64 899)	86.7%	101.0%
Capital assets	(407 831)	(314 681)	(84 543)	20.7%	(25 944)	6.4%	(50 628)	16.1%	(130 431)	41.4%	(291 547)	92.6%	(64 899)	86.7%	101.0%
Net Cash from/(used) Investing Activities	(407 831)	(314 681)	(84 543)	20.7%	(25 944)	6.4%	(50 628)	16.1%	(130 431)	41.4%	(291 547)	92.6%	(64 899)	86.7%	101.0%
Cash Flow from Financing Activities															
Receipts	1 765	1 765	-	-	-	-	-	-	-	-	-	-	-	113.0%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 765	1 765	-	-	-	-	-	-	-	-	-	-	-	113.0%	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	1 765	1 765	-	-	-	-	-	-	-	-	-	-	-	113.0%	-
Net Increase/(Decrease) in cash held	52 393	48 990	114 047	217.7%	(29 624)	(56.5%)	68 992	140.8%	(257 535)	(525.7%)	(104 121)	(212.5%)	(92 198)	278.9%	179.3%
Cash/cash equivalents at the year begin:	(51 144)	6 011	6 011	(11.8%)	120 058	(234.7%)	90 434	1 504.5%	159 425	2 652.2%	6 011	100.0%	29 751	100.0%	435.9%
Cash/cash equivalents at the year end:	1 249	55 001	120 058	9 613.6%	90 434	7 241.4%	159 425	289.9%	(98 110)	(178.4%)	(98 110)	(178.4%)	(62 447)	336.8%	57.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	22 359	2.3%	18 452	1.9%	16 258	1.7%	915 739	94.1%	972 808	99.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	1.9%	73	6.8%	(4)	(.4%)	991	91.7%	1 081	.1%	-	-	-	-
Total By Income Source	22 380	2.3%	18 525	1.9%	16 254	1.7%	916 730	94.1%	973 889	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	968	4.2%	1 073	4.6%	919	4.0%	20 133	87.2%	23 093	2.4%	-	-	-	-
Commercial	2 553	4.6%	1 516	2.7%	2 144	3.8%	49 566	88.9%	55 779	5.7%	-	-	-	-
Households	18 838	2.1%	15 863	1.8%	13 195	1.5%	846 040	94.6%	893 937	91.8%	-	-	-	-
Other	21	1.9%	73	6.8%	(4)	(.4%)	991	91.7%	1 081	.1%	-	-	-	-
Total By Customer Group	22 380	2.3%	18 525	1.9%	16 254	1.7%	916 730	94.1%	973 889	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	623	2.0%	-	-	30 516	98.0%	31 139	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	623	2.0%	-	-	30 516	98.0%	31 139	100.0%

Contact Details

Municipal Manager	Mr S.N. Kunene	036 638 5100
Financial Manager	Ms P.H.Z. Kubheka	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	344 972	316 520	90 842	26.3%	78 249	22.7%	68 121	21.5%	60 229	19.0%	297 440	94.0%	65 878	99.5%	(8.6%)
Property rates	77 684	89 699	31 884	41.0%	15 799	20.3%	15 454	17.2%	15 456	17.2%	78 592	87.6%	14 995	98.8%	3.1%
Property rates - penalties and collection charges	-	-	2 204	-	2 815	-	2 534	-	2 578	-	10 131	-	2 077	-	24.1%
Service charges - electricity revenue	130 216	125 672	30 607	23.5%	27 956	21.5%	28 868	23.0%	27 600	22.0%	115 032	91.5%	27 264	94.2%	1.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	22 315	18 614	5 646	25.3%	5 595	25.1%	5 307	28.5%	5 012	26.9%	21 560	115.8%	5 425	95.6%	(7.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 565	1 370	277	17.7%	371	23.7%	285	20.8%	267	19.5%	1 200	87.6%	454	123.3%	(41.3%)
Interest earned - external investments	5 600	3 600	572	10.2%	641	11.4%	846	23.5%	841	23.4%	2 899	80.5%	878	99.3%	(4.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	11 451	14 171	314	2.7%	105	.9%	241	1.7%	86	.6%	745	5.3%	208	6.0%	(59.0%)
Licences and permits	4 463	4 133	1 025	23.0%	947	21.2%	1 090	26.4%	1 057	25.6%	4 119	99.7%	1 032	98.8%	2.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	80 100	58 011	17 961	22.4%	23 732	29.6%	13 042	22.5%	5 623	9.7%	60 358	104.0%	13 193	124.2%	(57.4%)
Other own revenue	11 578	1 251	353	3.0%	287	2.5%	455	36.4%	709	56.7%	1 804	144.3%	352	(90.2%)	101.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	1 000	-	1 000	-	-	-	(100.0%)
Operating Expenditure	341 564	318 339	70 773	20.7%	71 293	20.9%	62 728	19.7%	65 285	20.5%	270 078	84.8%	63 172	83.2%	3.3%
Employee related costs	131 532	123 735	27 023	20.5%	29 090	22.1%	28 815	23.3%	27 964	22.6%	112 892	91.2%	24 673	87.8%	13.3%
Remuneration of councillors	4 594	4 594	1 166	25.4%	978	21.3%	950	20.7%	1 011	22.0%	4 105	89.4%	1 095	101.8%	(7.6%)
Debt impairment	7 444	9 444	-	-	-	-	-	-	119	1.3%	119	1.3%	-	50.0%	(100.0%)
Depreciation and asset impairment	5 576	8 405	-	-	-	-	-	-	-	-	-	-	-	50.0%	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	148.6%	-
Bulk purchases	86 374	90 374	23 612	27.3%	18 981	22.0%	17 504	19.4%	18 439	20.4%	78 535	86.9%	17 343	79.8%	6.3%
Other Materials	585	599	117	20.0%	112	19.1%	126	21.1%	179	29.9%	534	89.2%	88	107.6%	104.5%
Contracted services	26 900	30 747	6 357	23.6%	7 000	26.0%	6 831	22.2%	6 583	21.4%	26 772	87.1%	5 672	90.2%	16.1%
Transfers and grants	5 465	310	864	15.8%	915	16.8%	312	100.5%	-	-	2 091	674.5%	1 132	82.7%	(100.0%)
Other expenditure	73 095	50 132	11 635	15.9%	14 216	19.4%	8 190	16.3%	10 990	21.9%	45 031	89.8%	13 170	82.6%	(16.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit)	3 407	(1 819)	20 069		6 956		5 393		(5 056)		27 362		2 705		
Transfers recognised - capital	32 487	32 213	13 313	41.0%	1 923	5.9%	540	1.7%	6 871	21.3%	22 647	70.3%	2 521	125.4%	172.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 894	30 394	33 382		8 879		5 933		1 815		50 009		5 227		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	35 894	30 394	33 382		8 879		5 933		1 815		50 009		5 227		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 894	30 394	33 382		8 879		5 933		1 815		50 009		5 227		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 894	30 394	33 382		8 879		5 933		1 815		50 009		5 227		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	45 178	40 176	13 832	30.6%	3 028	6.7%	1 282	3.2%	11 543	28.7%	29 685	73.9%	4 580	109.1%	152.0%
National Government	24 487	24 487	13 313	54.4%	1 944	7.9%	540	2.2%	7 136	29.1%	22 933	93.7%	2 521	680.9%	183.0%
Provincial Government	-	226	-	-	-	-	-	-	2 415	1 068.4%	2 415	1 068.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	7 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 487	32 213	13 313	54.4%	1 944	7.9%	540	1.7%	9 550	29.6%	25 347	78.7%	2 521	680.9%	278.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 691	7 963	519	4.1%	1 084	8.5%	742	9.3%	1 992	25.0%	4 338	54.5%	2 059	27.6%	(3.2%)
Public contributions and donations	8 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	45 178	40 176	13 832	30.6%	3 028	6.7%	1 282	3.2%	11 543	28.7%	29 685	73.9%	4 580	109.1%	152.0%
Governance and Administration	3 882	2 069	-	-	81	2.1%	121	5.9%	163	7.9%	365	17.6%	293	55.7%	(44.3%)
Executive & Council	865	1 031	-	-	50	5.8%	28	2.7%	39	3.8%	117	11.3%	-	215.8%	(100.0%)
Budget & Treasury Office	3 017	1 038	-	-	9	.3%	5	.4%	70	6.8%	84	8.1%	89	16.2%	(20.8%)
Corporate Services	-	-	-	-	22	-	89	-	53	-	164	-	204	-	(73.8%)
Community and Public Safety	7 604	644	9	.1%	1 069	14.1%	118	18.3%	420	65.2%	1 616	251.0%	217	11.7%	93.3%
Community & Social Services	874	304	-	-	882	101.0%	118	38.8%	206	67.6%	1 206	396.7%	15	8.6%	1 283.5%
Sport And Recreation	6 350	340	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	380	-	9	2.4%	187	49.2%	-	-	214	-	410	-	202	35.8%	5.9%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 868	28 971	13 313	51.5%	1 252	4.8%	540	1.9%	9 801	33.8%	24 907	86.0%	2 347	178.0%	317.6%
Planning and Development	2 300	300	-	-	-	-	-	-	243	81.2%	243	81.2%	274	82.6%	(11.0%)
Road Transport	23 568	28 671	13 313	56.5%	1 252	5.3%	540	1.9%	9 558	33.3%	24 663	86.0%	2 073	202.1%	361.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 824	8 492	510	6.5%	625	8.0%	503	5.9%	1 159	13.6%	2 797	32.9%	1 723	98.1%	(32.8%)
Electricity	4 994	7 334	510	10.2%	468	9.4%	345	4.7%	1 154	15.7%	2 477	33.8%	1 723	98.1%	(33.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 830	1 158	-	-	158	5.6%	158	13.6%	5	.4%	320	27.6%	-	99.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	351 895	327 995	96 175	27.3%	65 565	18.6%	65 403	19.9%	59 324	18.1%	286 467	87.3%	60 949	109.1%	(2.7%)
Property rates, penalties and collection charges	66 809	78 824	28 975	43.4%	14 769	22.1%	15 555	19.7%	15 329	19.4%	74 627	94.7%	15 195	125.6%	.9%
Service charges	146 430	143 013	32 699	22.3%	29 500	20.1%	31 404	22.0%	30 743	21.5%	124 346	86.9%	29 639	95.1%	3.7%
Other revenue	20 469	12 334	1 969	9.6%	1 711	8.4%	2 070	16.8%	3 069	24.9%	8 819	71.5%	2 046	155.4%	50.0%
Government - operating	80 100	58 011	17 961	22.4%	10 944	13.7%	13 042	22.5%	1 843	3.2%	43 789	75.5%	13 193	111.8%	(86.0%)
Government - capital	32 487	32 213	14 000	43.1%	8 000	24.6%	2 487	7.7%	7 500	23.3%	31 987	99.3%	-	125.8%	(100.0%)
Interest	5 600	3 600	572	10.2%	641	11.4%	846	23.5%	841	23.4%	2 899	80.5%	878	99.2%	(4.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(293 602)	(275 205)	(66 537)	22.7%	(50 655)	17.3%	(67 393)	24.5%	(69 815)	25.4%	(254 401)	92.4%	(50 003)	99.6%	39.6%
Suppliers and employees	(293 292)	(274 895)	(66 537)	22.7%	(50 344)	17.2%	(67 393)	24.5%	(69 815)	25.4%	(254 090)	92.4%	(48 563)	98.0%	43.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	148.6%	-
Transfers and grants	(310)	(310)	-	-	(311)	100.3%	-	-	-	-	(311)	100.3%	(1 439)	1 549.7%	(100.0%)
Net Cash from/(used) Operating Activities	58 293	52 790	29 638	50.8%	14 910	25.6%	(1 990)	(3.8%)	(10 491)	(19.9%)	32 066	60.7%	10 947	687.0%	(195.8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 178)	(40 176)	(13 832)	30.6%	(2 774)	6.1%	(1 245)	3.1%	(10 859)	27.0%	(28 711)	71.5%	(4 580)	109.1%	137.1%
Capital assets	(45 178)	(40 176)	(13 832)	30.6%	(2 774)	6.1%	(1 245)	3.1%	(10 859)	27.0%	(28 711)	71.5%	(4 580)	109.1%	137.1%
Net Cash from/(used) Investing Activities	(45 178)	(40 176)	(13 832)	30.6%	(2 774)	6.1%	(1 245)	3.1%	(10 859)	27.0%	(28 711)	71.5%	(4 580)	163.6%	137.1%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	13 115	12 614	15 805	120.5%	12 135	92.5%	(3 235)	(25.6%)	(21 350)	(169.3%)	3 355	26.6%	6 367	41.7%	(435.3%)
Cash/cash equivalents at the year begin:	49 354	49 354	39 811	80.7%	55 616	112.7%	67 752	137.3%	64 516	130.7%	39 811	80.7%	39 096	78.1%	65.0%
Cash/cash equivalents at the year end:	62 469	61 968	55 616	89.0%	67 752	108.5%	64 516	104.1%	43 166	69.7%	43 166	69.7%	45 462	92.1%	(5.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	4 616	69.8%	837	12.7%	1 156	17.5%	6 609	6.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	4 111	9.9%	1 513	3.7%	35 696	86.4%	41 320	40.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	1 254	6.5%	603	3.1%	17 348	90.3%	19 205	18.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	33	5.2%	20	3.2%	584	91.7%	636	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	581	1.8%	560	1.7%	31 297	96.5%	32 438	31.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	207	6.8%	68	2.2%	2 774	91.0%	3 049	3.0%	-	-	-	-
Total By Income Source	-	-	10 801	10.5%	3 601	3.5%	88 854	86.1%	103 256	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	841	16.6%	193	3.8%	4 018	79.5%	5 052	4.9%	-	-	-	-
Commercial	-	-	5 144	41.3%	1 150	9.2%	6 164	49.5%	12 458	12.1%	-	-	-	-
Households	-	-	4 526	5.5%	2 129	2.6%	75 970	91.9%	82 625	80.0%	-	-	-	-
Other	-	-	290	9.3%	130	4.2%	2 702	86.6%	3 121	3.0%	-	-	-	-
Total By Customer Group	-	-	10 801	10.5%	3 601	3.5%	88 854	86.1%	103 256	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	7 614	100.0%	-	-	-	-	-	-	7 614	28.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 197	100.0%	-	-	-	-	-	-	1 197	4.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 471	100.0%	-	-	-	-	-	-	1 471	5.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 287	100.0%	-	-	-	-	-	-	3 287	12.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13 320	100.0%	-	-	-	-	-	-	13 320	49.5%
Total	26 890	100.0%	-	-	-	-	-	-	26 890	100.0%

Contact Details

Municipal Manager	Mr LB Mpontshane	034 212 2121
Financial Manager	Mr BB Mdletshe	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	178 585	203 158	96 745	54.2%	48 583	27.2%	12 877	6.3%	15 177	7.5%	173 382	85.3%	8 237	101.7%	84.2%
Property rates	18 560	36 214	35 748	192.6%	301	1.6%	(260)	(.7%)	21	.1%	35 810	98.9%	(1 251)	88.3%	(101.7%)
Property rates - penalties and collection charges	-	-	296	-	334	-	576	-	641	-	1 847	-	391	-	64.2%
Service charges - electricity revenue	17 062	12 792	3 338	19.6%	2 808	16.5%	3 231	25.3%	3 458	27.0%	12 835	100.3%	2 934	98.0%	17.8%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 287	1 842	567	24.8%	289	12.6%	435	23.6%	421	22.9%	1 712	93.0%	(448)	44.2%	(194.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	371	532	89	24.0%	34	9.2%	56	10.5%	93	17.5%	272	51.1%	100	98.3%	(7.1%)
Interest earned - external investments	7 000	17 650	4 515	64.5%	4 739	67.7%	4 818	27.3%	5 022	28.5%	19 094	108.2%	4 545	91.3%	10.5%
Interest earned - outstanding debtors	1 834	733	226	12.3%	48	2.6%	58	7.9%	111	15.2%	443	60.5%	21	36.4%	431.0%
Dividends received	-	-	-	-	-	-	-	-	15	-	15	-	-	-	(100.0%)
Fines	1 710	2 022	200	11.7%	157	9.2%	215	10.6%	174	8.6%	746	36.9%	173	119.1%	.3%
Licences and permits	377	808	210	55.6%	191	50.7%	252	31.2%	226	28.0%	879	108.7%	240	150.3%	(5.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	128 513	129 713	51 416	40.0%	39 156	30.5%	3 252	2.5%	4 856	3.7%	98 679	76.1%	1 456	106.4%	233.6%
Other own revenue	870	852	141	16.1%	525	60.3%	245	28.8%	139	16.3%	1 050	123.2%	76	112.1%	82.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	179 596	173 501	30 245	16.8%	41 295	23.0%	24 052	13.9%	42 954	24.8%	138 545	79.9%	29 775	77.1%	44.3%
Employee related costs	72 367	69 314	13 225	18.3%	13 433	18.6%	13 731	19.8%	19 381	28.0%	59 770	86.2%	12 682	74.5%	52.8%
Remuneration of councillors	11 592	11 990	2 818	24.3%	2 818	24.3%	2 819	23.5%	2 769	23.1%	11 224	93.6%	2 818	110.4%	(1.7%)
Debt impairment	2 355	2 224	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 489	9 448	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	16 960	16 200	4 833	28.5%	4 367	25.8%	3 781	23.3%	5 871	36.2%	18 852	116.4%	3 503	99.8%	67.6%
Other Materials	20 234	24 807	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	8 259	16 691	1 553	18.8%	2 943	35.6%	3 753	22.5%	7 152	42.8%	15 402	92.3%	1 341	73.0%	433.1%
Transfers and grants	-	-	1 359	-	1 804	-	809	-	(5 135)	-	(1 163)	-	1 529	161.5%	(435.8%)
Other expenditure	35 339	22 827	6 456	18.3%	15 929	45.1%	(840)	(3.7%)	12 843	56.3%	34 387	150.6%	7 897	144.7%	62.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	74	-	74	-	5	-	1 427.2%
Surplus/(Deficit)	(1 011)	29 656	66 500		7 288		(11 175)		(27 777)		34 836		(21 538)		
Transfers recognised - capital	44 662	44 662	1 900	4.3%	2 239	5.0%	23 944	53.6%	22 844	51.1%	50 927	114.0%	9 493	36.8%	140.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 651	74 318	68 401		9 527		12 769		(4 933)		85 763		(12 044)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	43 651	74 318	68 401		9 527		12 769		(4 933)		85 763		(12 044)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 651	74 318	68 401		9 527		12 769		(4 933)		85 763		(12 044)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 651	74 318	68 401		9 527		12 769		(4 933)		85 763		(12 044)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	128 885	109 260	2 085	1.6%	38 613	30.0%	7 715	7.1%	26 904	24.6%	75 316	68.9%	22 452	60.8%	19.8%
National Government	45 676	47 311	2 085	4.6%	25 720	56.3%	4 721	10.0%	16 878	35.7%	49 404	104.4%	20 496	53.8%	(17.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	749	-	1 286	-	2 035	-	-	-	(100.0%)
Transfers recognised - capital	45 676	47 311	2 085	4.6%	25 720	56.3%	5 471	11.6%	18 164	38.4%	51 439	108.7%	20 496	55.0%	(11.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	83 209	61 949	-	-	12 893	15.5%	2 244	3.6%	8 740	14.1%	23 877	38.5%	1 957	-	346.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	128 885	109 260	2 085	1.6%	38 613	30.0%	7 715	7.1%	26 904	24.6%	75 316	68.9%	22 452	60.8%	19.8%
Governance and Administration	2 920	2 920	-	-	2 913	99.8%	-	-	-	-	2 913	99.8%	86	20.4%	(100.0%)
Executive & Council	800	800	-	-	1 940	242.6%	-	-	-	-	1 940	242.6%	-	-	-
Budget & Treasury Office	300	-	-	-	270	90.1%	-	-	-	-	270	-	-	18.3%	-
Corporate Services	1 820	2 120	-	-	703	38.6%	-	-	-	-	703	33.1%	86	-	(100.0%)
Community and Public Safety	39 458	31 168	1 378	3.5%	6 137	15.6%	2 050	6.6%	6 465	20.7%	16 030	51.4%	3 963	37.4%	63.1%
Community & Social Services	39 058	31 168	1 378	3.5%	5 427	13.9%	1 448	4.6%	5 565	17.9%	13 819	44.3%	3 749	44.3%	48.4%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	400	-	-	-	710	177.4%	602	-	899	-	2 211	-	214	20.3%	320.6%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	65 537	54 202	707	1.1%	15 688	23.9%	4 915	9.1%	15 083	27.8%	36 393	67.1%	10 657	49.2%	41.5%
Planning and Development	28 470	28 470	-	-	2 839	10.0%	768	2.7%	2 443	8.6%	6 049	21.2%	-	-	(100.0%)
Road Transport	37 067	25 732	707	1.9%	12 849	34.7%	4 148	16.1%	12 640	49.1%	30 343	117.9%	10 657	69.2%	18.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	20 970	20 970	-	-	13 875	66.2%	749	3.6%	5 357	25.5%	19 981	95.3%	7 746	112.4%	(30.8%)
Electricity	19 000	19 000	-	-	12 231	64.4%	-	-	5 357	28.2%	17 587	92.6%	7 746	112.9%	(30.8%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 970	1 970	-	-	1 644	83.4%	749	38.0%	-	-	2 393	121.5%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	229 151	230 291	79 933	34.9%	72 957	31.8%	50 957	22.1%	16 060	7.0%	219 907	95.5%	16 877	87.6%	(4.8%)
Property rates, penalties and collection charges	18 560	23 916	14 330	77.2%	3 135	16.9%	2 416	10.1%	7 231	30.2%	27 112	113.4%	1 131	115.2%	539.3%
Service charges	19 350	11 366	2 915	15.1%	2 105	10.9%	3 171	27.9%	2 419	21.3%	10 611	93.4%	2 924	145.6%	(17.2%)
Other revenue	3 301	2 544	901	27.3%	1 298	39.3%	1 260	49.5%	1 267	49.8%	4 725	185.7%	1 428	214.7%	(11.3%)
Government - operating	125 760	143 748	53 139	42.3%	41 609	33.1%	30 592	21.3%	-	-	125 340	87.2%	-	73.9%	-
Government - capital	53 346	30 627	4 035	7.6%	20 000	37.5%	8 627	28.2%	-	-	32 662	106.6%	6 385	92.5%	(100.0%)
Interest	8 834	18 090	4 613	52.2%	4 810	54.5%	4 890	27.0%	5 143	28.4%	19 456	107.6%	5 009	99.2%	2.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(144 517)	(177 992)	(28 607)	19.8%	(35 267)	24.4%	(33 200)	18.7%	(45 917)	25.8%	(142 991)	80.3%	(32 547)	85.5%	41.1%
Suppliers and employees	(144 517)	(177 992)	(28 095)	19.4%	(34 512)	23.9%	(32 651)	18.3%	(45 325)	25.5%	(140 583)	79.0%	(31 970)	85.1%	41.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(512)	-	(755)	-	(549)	-	(592)	-	(2 407)	-	(577)	102.9%	2.5%
Net Cash from/(used) Operating Activities	84 633	52 299	51 325	60.6%	37 691	44.5%	17 757	34.0%	(29 857)	(57.1%)	76 916	147.1%	(15 670)	90.3%	90.5%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(75 140)	(152 090)	(1 556)	2.1%	(29 688)	39.5%	(8 067)	5.3%	(26 904)	17.7%	(66 215)	43.5%	(18 033)	56.9%	49.2%
Capital assets	(75 140)	(152 090)	(1 556)	2.1%	(29 688)	39.5%	(8 067)	5.3%	(26 904)	17.7%	(66 215)	43.5%	(18 033)	56.9%	49.2%
Net Cash from/(used) Investing Activities	(75 140)	(152 090)	(1 556)	2.1%	(29 688)	39.5%	(8 067)	5.3%	(26 904)	17.7%	(66 215)	43.5%	(18 033)	56.9%	49.2%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	9 493	(99 792)	49 770	524.3%	8 002	84.3%	9 690	(9.7%)	(56 761)	56.9%	10 701	(10.7%)	(33 704)	(2 267.0%)	68.4%
Cash/cash equivalents at the year begin:	235 149	231 170	200 061	85.1%	249 831	106.2%	257 833	111.5%	267 523	115.7%	200 061	86.5%	313 248	146.7%	(14.6%)
Cash/cash equivalents at the year end:	244 642	131 379	249 831	102.1%	257 833	105.4%	267 523	203.6%	210 763	160.4%	210 763	160.4%	279 544	167.8%	(24.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	959	42.8%	93	4.1%	90	4.0%	1 101	49.1%	2 243	4.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	235	.6%	516	1.4%	1 563	4.1%	35 542	93.9%	37 856	75.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	158	2.4%	86	1.3%	68	1.0%	6 392	95.3%	6 705	13.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	119	3.4%	130	3.7%	41	1.2%	3 237	91.8%	3 527	7.0%	-	-	-	-
Total By Income Source	1 471	2.9%	825	1.6%	1 762	3.5%	46 272	91.9%	50 330	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	414	1.2%	294	.8%	1 296	3.6%	33 900	94.4%	35 904	71.3%	-	-	-	-
Commercial	834	13.6%	336	5.5%	295	4.8%	4 652	76.0%	6 117	12.2%	-	-	-	-
Households	120	2.4%	81	1.6%	140	2.8%	4 594	93.1%	4 935	9.8%	-	-	-	-
Other	103	3.1%	114	3.4%	31	.9%	3 127	92.7%	3 375	6.7%	-	-	-	-
Total By Customer Group	1 471	2.9%	825	1.6%	1 762	3.5%	46 272	91.9%	50 330	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 832	86.5%	1 093	10.7%	14	.1%	271	2.7%	10 211	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	8 832	86.5%	1 093	10.7%	14	.1%	271	2.7%	10 211	100.0%

Contact Details

Municipal Manager	Mr B P Gumbi	034 271 6112
Financial Manager	Mr W S Mpanza	034 271 6105

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	196 826	174 682	70 118	35.6%	59 598	30.3%	43 377	24.8%	5 479	3.1%	178 572	102.2%	7 456	58.7%	(26.5%)
Property rates	9 240	17 235	4 184	45.3%	4 637	50.2%	4 697	27.3%	4 952	28.7%	18 470	107.2%	4 056	148.8%	22.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	15	-	-	-	15	-	-	-	-
Service charges - refuse revenue	350	500	268	76.4%	118	33.6%	44	8.8%	71	14.2%	500	100.0%	10	-	580.3%
Service charges - other	350	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	350	705	118	33.9%	132	37.7%	298	42.3%	160	22.7%	709	100.6%	100	151.3%	60.9%
Interest earned - external investments	2 700	2 700	729	27.0%	215	8.0%	581	21.5%	214	7.9%	1 740	64.5%	990	192.0%	(78.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	171 736	152 928	64 715	37.7%	50 501	29.4%	37 712	24.7%	-	-	152 928	100.0%	2 088	51.1%	(100.0%)
Other own revenue	12 100	614	104	.9%	3 995	33.0%	31	5.0%	81	13.2%	4 211	685.8%	212	1 433.1%	(61.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	234 673	226 825	12 697	5.4%	70 919	30.2%	43 538	19.2%	91 583	40.4%	218 737	96.4%	41 664	72.0%	119.8%
Employee related costs	52 549	61 381	902	1.7%	29 598	56.3%	14 813	24.1%	15 111	24.6%	60 424	98.4%	9 921	109.5%	52.3%
Remuneration of councillors	9 925	9 381	-	-	5 719	57.6%	2 828	30.1%	3 704	39.5%	12 251	130.6%	(838)	21.7%	(542.3%)
Debt impairment	400	3 000	-	-	-	-	-	-	28 064	935.5%	28 064	935.5%	-	-	(100.0%)
Depreciation and asset impairment	9 528	22 014	5 503	57.8%	5 503	57.8%	5 503	25.0%	5 503	25.0%	22 014	100.0%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	54 773	11 701	580	1.1%	2 418	4.4%	2 938	25.1%	2 583	22.1%	8 519	72.8%	4 435	-	(41.8%)
Contracted services	5 007	63 513	3 128	62.5%	16 168	322.9%	9 913	15.6%	20 574	32.4%	49 783	78.4%	26 281	1 816.4%	(21.7%)
Transfers and grants	10 098	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	92 393	55 836	2 583	2.8%	11 513	12.5%	7 541	13.5%	16 043	28.7%	37 680	67.5%	1 865	5.1%	760.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(37 847)	(52 143)	57 421		(11 322)		(160)		(86 104)		(40 165)		(34 208)		
Transfers recognised - capital	-	-	15 700	-	27 000	-	14 715	-	-	-	57 415	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(37 847)	(52 143)	73 121		15 678		14 555		(86 104)		17 250		(34 208)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(37 847)	(52 143)	73 121		15 678		14 555		(86 104)		17 250		(34 208)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(37 847)	(52 143)	73 121		15 678		14 555		(86 104)		17 250		(34 208)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(37 847)	(52 143)	73 121		15 678		14 555		(86 104)		17 250		(34 208)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	40 115	61 227	5 899	14.7%	10 756	26.8%	10 639	17.4%	19 989	32.6%	47 283	77.2%	8 559	77.5%	133.5%
National Government	36 715	46 834	5 899	16.1%	10 756	29.3%	10 214	21.8%	10 495	22.4%	37 364	79.8%	8 559	77.5%	22.6%
Provincial Government	-	8 000	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 715	54 834	5 899	16.1%	10 756	29.3%	10 214	18.6%	10 495	19.1%	37 364	68.1%	8 559	77.5%	22.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	530	-	-	-	-	425	80.2%	9 494	1 791.4%	9 919	1 871.6%	-	-	(100.0%)
Public contributions and donations	3 400	5 863	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	40 115	61 227	5 899	14.7%	10 756	26.8%	10 639	17.4%	19 989	32.6%	47 283	77.2%	8 559	77.5%	133.5%
Governance and Administration	40 115	5 863	-	-	-	-	-	-	2 384	40.7%	2 384	40.7%	-	-	(100.0%)
Executive & Council	40 115	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	5 863	-	-	-	-	-	-	2 384	40.7%	2 384	40.7%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	9 629	-	-	-	-	425	4.4%	7 110	73.8%	7 535	78.3%	7 012	-	1.4%
Community & Social Services	-	5 190	-	-	-	-	425	8.2%	7 110	137.0%	7 535	145.2%	-	-	(100.0%)
Sport And Recreation	-	3 289	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	1 150	-	-	-	-	-	-	-	-	-	-	7 012	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	37 205	5 899	-	10 756	-	10 214	27.5%	10 495	28.2%	37 364	100.4%	1 547	4.3%	578.2%
Planning and Development	-	700	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	36 505	5 899	-	10 756	-	10 214	28.0%	10 495	28.7%	37 364	102.4%	1 547	4.3%	578.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	8 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	8 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	430	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	233 435	223 980	81 676	35.0%	74 432	31.9%	57 744	25.8%	4 528	2.0%	218 379	97.5%	1 924	81.6%	135.3%
Property rates, penalties and collection charges	9 240	9 618	151	1.6%	6 611	71.5%	4 395	45.7%	2 235	23.2%	13 392	139.2%	1 087	29.7%	105.6%
Service charges	602	-	88	14.7%	95	15.7%	15	-	235	-	432	-	-	-	(100.0%)
Other revenue	12 352	1 319	292	2.4%	4 137	33.5%	325	24.7%	1 844	139.8%	6 599	500.3%	675	2 368.0%	173.2%
Government - operating	171 826	152 928	70 415	41.0%	63 374	36.9%	40 712	26.6%	-	-	174 501	114.1%	-	72.1%	-
Government - capital	36 715	57 415	10 000	27.2%	-	-	11 715	20.4%	-	-	21 715	37.8%	-	108.1%	-
Interest	2 700	2 700	729	27.0%	215	8.0%	581	21.5%	214	7.9%	1 740	64.5%	162	-	32.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 474)	(201 311)	(40 548)	64.9%	(58 380)	93.4%	(37 760)	18.8%	(92 884)	46.1%	(229 572)	114.0%	(47 566)	111.4%	95.3%
Suppliers and employees	(62 474)	(201 311)	(40 548)	64.9%	(58 380)	93.4%	(37 760)	18.8%	(92 884)	46.1%	(229 572)	114.0%	(47 566)	112.7%	95.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	170 961	22 669	41 128	24.1%	16 052	9.4%	19 984	88.2%	(88 356)	(389.8%)	(11 192)	(49.4%)	(45 642)	(13.6%)	93.6%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	9 416	-	-	-	39 775	-	49 191	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	9 416	-	-	-	39 775	-	49 191	-	-	-	(100.0%)
Payments	-	(61 228)	(5 673)	-	(10 339)	-	(10 683)	17.4%	(19 989)	32.6%	(46 684)	76.2%	(7 187)	51.4%	178.1%
Capital assets	-	(61 228)	(5 673)	-	(10 339)	-	(10 683)	17.4%	(19 989)	32.6%	(46 684)	76.2%	(7 187)	51.4%	178.1%
Net Cash from/(used) Investing Activities	-	(61 228)	(5 673)	-	(923)	-	(10 683)	17.4%	19 786	(32.3%)	2 507	(4.1%)	(7 187)	40.4%	(375.3%)
Cash Flow from Financing Activities															
Receipts	-	-	10 000	-	-	-	-	-	-	-	10 000	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	10 000	-	-	-	-	-	-	-	10 000	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	10 000	-	-	-	-	-	-	-	10 000	-	-	-	-
Net Increase/(Decrease) in cash held	170 961	(38 558)	45 455	26.6%	15 128	8.8%	9 301	(24.1%)	(68 570)	177.8%	1 314	(3.4%)	(52 830)	186.7%	29.8%
Cash/cash equivalents at the year begin:	500	34 379	34 379	6 875.8%	79 833	15 966.7%	94 962	276.2%	104 263	303.3%	34 379	100.0%	53 322	89.7%	95.5%
Cash/cash equivalents at the year end:	171 461	(4 180)	79 833	46.6%	94 962	55.4%	104 263	(2 494.6%)	35 693	(854.0%)	35 693	(854.0%)	492	2.3%	7 150.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 302	3.3%	1 143	2.9%	1 080	2.7%	36 354	91.2%	39 880	99.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13	3.8%	13	3.7%	13	3.7%	312	88.7%	351	.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	2.9%	2	2.9%	2	2.9%	55	91.3%	61	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 317	3.3%	1 158	2.9%	1 095	2.7%	36 721	91.1%	40 292	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	531	3.4%	526	3.3%	486	3.1%	14 176	90.2%	15 719	39.0%	-	-	-	-
Commercial	476	3.9%	433	3.5%	409	3.3%	10 982	89.3%	12 300	30.5%	-	-	-	-
Households	309	2.5%	200	1.6%	200	1.6%	11 564	94.2%	12 273	30.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 317	3.3%	1 158	2.9%	1 095	2.7%	36 721	91.1%	40 292	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	433	73.5%	156	26.5%	-	-	-	-	589	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	433	73.5%	156	26.5%	-	-	-	-	589	100.0%

Contact Details

Municipal Manager	Mr Fanozi Sithole	033 493 0762
Financial Manager	Mr J S Pansegrouw	033 493 0762

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	262 953	289 149	96 229	36.6%	66 593	25.3%	62 887	21.7%	33 772	11.7%	259 480	89.7%	45 903	86.8%	(26.4%)
Property rates	39 704	40 344	23 397	58.9%	(3 225)	(8.1%)	9 975	24.7%	9 907	24.6%	40 053	99.3%	9 654	103.5%	2.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	77 211	71 928	17 992	23.3%	17 971	23.3%	16 401	22.8%	17 217	23.9%	69 582	96.7%	18 491	-	(6.9%)
Service charges - water revenue	9 026	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	9 026	2 253	-	2 286	-	2 298	25.5%	2 283	25.3%	9 120	101.0%	2 007	82.8%	13.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 835	846	251	5.2%	243	5.0%	238	28.2%	373	44.1%	1 105	130.7%	978	8.6%	(61.9%)
Interest earned - external investments	1 578	1 778	692	43.9%	486	30.8%	756	42.5%	524	29.5%	2 458	138.2%	724	201.6%	(27.7%)
Interest earned - outstanding debtors	9 657	4 380	1 091	11.3%	1 123	11.6%	1 114	25.4%	1 169	26.7%	4 498	102.7%	1 013	46.2%	15.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	211	64	2	.7%	1	.6%	1	1.5%	25	38.4%	28	44.0%	1	27.9%	2 206.7%
Licences and permits	2 744	3 470	774	28.2%	857	31.2%	821	23.7%	837	24.1%	3 290	94.8%	285	820.2%	194.0%
Agency services	-	-	(1)	-	-	-	-	-	-	-	(1)	-	-	-	-
Transfers recognised - operational	117 752	150 123	49 500	42.0%	39 639	33.7%	30 568	20.4%	909	.6%	120 615	80.3%	6 362	89.9%	(85.7%)
Other own revenue	236	7 189	277	117.6%	7 211	3 061.6%	714	9.9%	530	7.4%	8 732	121.5%	6 388	293.6%	(91.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	299 897	331 981	63 085	21.0%	73 230	24.4%	84 404	25.4%	71 257	21.5%	291 976	87.9%	92 958	87.8%	(23.3%)
Employee related costs	127 833	108 137	24 636	19.3%	29 590	23.1%	25 080	23.2%	26 869	24.8%	106 175	98.2%	24 440	90.7%	9.9%
Remuneration of councillors	-	10 181	2 427	-	2 407	-	2 660	26.1%	2 492	24.5%	9 986	98.1%	2 407	95.2%	3.5%
Debt impairment	18 534	12 600	-	-	-	-	9 325	74.0%	(58)	(.5%)	9 267	73.5%	(0)	-	21 205.2%
Depreciation and asset impairment	27 109	29 017	6 956	25.7%	7 552	27.9%	8 669	29.9%	4 986	17.2%	28 163	97.1%	2 785	94.1%	79.0%
Finance charges	-	-	170	-	24	-	-	-	2	-	196	-	59	-	(95.9%)
Bulk purchases	55 502	51 502	13 385	24.1%	13 743	24.8%	6 329	12.3%	16 554	32.1%	50 010	97.1%	17 914	84.7%	(7.6%)
Other Materials	-	5 889	1 181	-	1 318	-	1 680	28.5%	3 912	66.4%	8 090	137.4%	-	-	(100.0%)
Contracted services	25 548	85 102	6 798	26.6%	8 996	35.2%	19 880	23.4%	10 137	11.9%	45 811	53.8%	24 860	83.0%	(59.2%)
Transfers and grants	-	-	250	-	254	-	25	-	523	-	1 052	-	-	-	(100.0%)
Other expenditure	45 370	29 553	7 281	16.0%	9 348	20.6%	10 757	36.4%	5 839	19.8%	33 226	112.4%	20 492	100.5%	(71.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 944)	(42 832)	33 145		(6 637)		(21 518)		(37 485)		(32 496)		(47 054)		
Transfers recognised - capital	38 590	45 590	3 865	10.0%	34 160	88.5%	19 227	42.2%	32 860	72.1%	90 112	197.7%	11 400	37.7%	188.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 646	2 758	37 009		27 522		(2 290)		(4 625)		57 616		(35 655)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 646	2 758	37 009		27 522		(2 290)		(4 625)		57 616		(35 655)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 646	2 758	37 009		27 522		(2 290)		(4 625)		57 616		(35 655)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 646	2 758	37 009		27 522		(2 290)		(4 625)		57 616		(35 655)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	39 537	40 373	4 067	10.3%	17 708	44.8%	8 232	20.4%	8 316	20.6%	38 322	94.9%	26 604	45.2%	(68.7%)
National Government	38 590	35 139	2 097	5.4%	16 245	42.1%	6 907	19.7%	1 541	4.4%	26 790	76.2%	20 176	72.8%	(92.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	880	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 590	35 139	2 097	5.4%	16 245	42.1%	6 907	19.7%	1 541	4.4%	26 790	76.2%	21 056	83.1%	(92.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	947	5 234	1 970	208.0%	1 462	154.4%	1 325	25.3%	6 775	129.4%	11 532	220.3%	5 548	14.5%	22.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	39 537	40 373	4 067	10.3%	17 708	44.8%	8 232	20.4%	8 316	20.6%	38 322	94.9%	26 604	45.2%	(68.7%)
Governance and Administration	3 051	1 676	4	.1%	2	.1%	-	-	1 131	67.5%	1 137	67.9%	1 776	30.4%	(36.3%)
Executive & Council	2 410	1 500	-	-	-	-	-	-	1 006	67.1%	1 006	67.1%	1 537	32.8%	(34.6%)
Budget & Treasury Office	641	176	4	.6%	-	-	-	-	41	23.1%	45	25.5%	201	12.8%	(79.7%)
Corporate Services	-	-	-	-	2	-	-	-	85	-	87	-	39	-	119.0%
Community and Public Safety	1 574	2 586	1 966	124.9%	791	50.3%	-	-	227	8.8%	2 984	115.4%	2 970	8.9%	(92.4%)
Community & Social Services	1 574	2 586	1 966	124.9%	791	50.3%	-	-	227	8.8%	2 984	115.4%	2 970	29.7%	(92.4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 912	36 111	2 097	6.0%	16 914	48.4%	8 232	22.8%	359	1.0%	27 601	76.4%	21 858	133.2%	(98.4%)
Planning and Development	25	5 025	-	-	9	35.8%	5	.1%	9	.2%	23	.5%	969	1 896.4%	(99.1%)
Road Transport	34 887	31 086	2 097	6.0%	16 905	48.5%	8 227	26.5%	350	1.1%	27 578	88.7%	20 889	117.5%	(98.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	6 600	-	6 600	-	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	6 600	-	6 600	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	280 479	320 151	102 563	36.6%	92 858	33.1%	82 114	25.6%	15 926	5.0%	293 462	91.7%	14 460	49.8%	10.1%
Property rates, penalties and collection charges	39 704	35 697	23 397	58.9%	(3 225)	(8.1%)	9 975	27.9%	9 907	27.8%	40 053	112.2%	3 387	55.7%	192.5%
Service charges	86 236	78 575	18 731	21.7%	18 734	21.7%	18 699	23.8%	17 221	21.9%	73 385	93.4%	8 603	53.7%	100.2%
Other revenue	16 223	8 213	1 304	8.0%	1 942	12.0%	1 775	21.6%	1 801	21.9%	6 821	83.1%	(1 853)	1.3%	(197.2%)
Government - operating	127 081	150 298	49 500	39.0%	39 639	31.2%	30 568	20.3%	828	.6%	120 535	80.2%	(815)	22.2%	(201.7%)
Government - capital	-	45 590	8 318	-	34 160	-	19 227	42.2%	(15 573)	(34.2%)	46 133	101.2%	4 984	-	(412.5%)
Interest	11 235	1 778	1 313	11.7%	1 609	14.3%	1 870	105.2%	1 742	98.0%	6 534	367.5%	153	6.4%	1 038.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(289 836)	(287 659)	(55 231)	19.1%	(74 773)	25.8%	(75 933)	26.4%	(49 981)	17.4%	(255 919)	89.0%	(35 676)	25.1%	40.1%
Suppliers and employees	(289 836)	(287 659)	(55 231)	19.1%	(74 496)	25.7%	(75 933)	26.4%	(49 715)	17.3%	(255 375)	88.8%	(35 125)	25.1%	41.5%
Finance charges	-	-	-	-	(24)	-	-	-	(2)	-	(26)	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	(254)	-	-	-	(264)	-	(517)	-	(550)	29.4%	(52.1%)
Net Cash from/(used) Operating Activities	(9 357)	32 492	47 332	(505.9%)	18 085	(193.3%)	6 182	19.0%	(34 056)	(104.8%)	37 543	115.5%	(21 216)	(4.3%)	60.5%
Cash Flow from Investing Activities															
Receipts	-	-	(44 666)	-	4 142	-	(12 115)	-	20 535	-	(32 104)	-	10 362	-	98.2%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(44 666)	-	4 142	-	(12 115)	-	20 535	-	(32 104)	-	10 362	-	98.2%
Payments	(38 590)	(43 916)	(1 786)	4.6%	(20 198)	52.3%	(4 260)	9.7%	(8 308)	18.9%	(34 552)	78.7%	(12 947)	36.6%	(35.8%)
Capital assets	(38 590)	(43 916)	(1 786)	4.6%	(20 198)	52.3%	(4 260)	9.7%	(8 308)	18.9%	(34 552)	78.7%	(12 947)	36.6%	(35.8%)
Net Cash from/(used) Investing Activities	(38 590)	(43 916)	(46 452)	120.4%	(16 056)	41.6%	(16 375)	37.3%	12 227	(27.8%)	(66 656)	151.8%	(2 585)	55.8%	(573.0%)
Cash Flow from Financing Activities															
Receipts	-	122	4 884	-	21	-	(8)	(6.4%)	17	13.7%	4 914	4 032.6%	9	-	82.0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	122	4 884	-	21	-	(8)	(6.4%)	17	13.7%	4 914	4 032.6%	9	-	82.0%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	122	4 884	-	21	-	(8)	(6.4%)	17	13.7%	4 914	4 032.6%	9	-	82.0%
Net Increase/(Decrease) in cash held	(47 947)	(11 302)	5 764	(12.0%)	2 050	(4.3%)	(10 201)	90.3%	(21 812)	193.0%	(24 199)	214.1%	(23 792)	12.1%	(8.3%)
Cash/cash equivalents at the year begin:	42 672	13 748	13 692	32.1%	19 456	45.6%	21 506	156.4%	11 305	82.2%	13 692	99.6%	(20 036)	-	(156.4%)
Cash/cash equivalents at the year end:	(5 274)	2 446	19 456	(368.9%)	21 506	(407.7%)	11 305	462.2%	(10 507)	(429.6%)	(10 507)	(429.6%)	(43 828)	12.1%	(76.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 423	32.4%	(4)	-	819	4.9%	10 519	62.8%	16 757	24.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 222	11.5%	5	-	842	3.0%	23 934	85.5%	28 004	40.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(634)	(6.1%)	-	-	414	4.0%	10 665	102.1%	10 445	14.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(2 718)	(852.5%)	-	-	56	17.5%	2 981	935.0%	319	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	764	12.3%	-	-	367	5.9%	5 078	81.8%	6 209	8.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(278)	(3.4%)	(256)	(3.1%)	149	1.8%	8 584	104.7%	8 199	11.7%	-	-	-	-
Total By Income Source	5 779	8.3%	(256)	(.4%)	2 648	3.8%	61 762	88.3%	69 932	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 377	23.1%	1	-	200	3.4%	4 388	73.6%	5 966	8.5%	-	-	-	-
Commercial	4 686	31.7%	(396)	(2.7%)	513	3.5%	9 986	67.5%	14 789	21.1%	-	-	-	-
Households	(815)	(2.0%)	104	.3%	1 707	4.2%	39 566	97.5%	40 562	58.0%	-	-	-	-
Other	531	6.2%	34	.4%	228	2.6%	7 822	90.8%	8 615	12.3%	-	-	-	-
Total By Customer Group	5 779	8.3%	(256)	(.4%)	2 648	3.8%	61 762	88.3%	69 932	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 062	99.1%	20	.1%	15	.1%	111	.6%	17 209	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	17 062	99.1%	20	.1%	15	.1%	111	.6%	17 209	100.0%

Contact Details

Municipal Manager	Ms Sphephile Mhlongo	033 413 9158
Financial Manager	Mrs Sphindile Ngiba	033 413 9158

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	420 804	420 932	169 057	40.2%	93 501	22.2%	107 610	25.6%	28 346	6.7%	398 514	94.7%	24 910	101.9%	13.8%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	46 004	46 004	10 427	22.7%	12 844	27.9%	12 942	28.1%	(3 700)	(8.0%)	32 513	70.7%	10 700	110.8%	(134.6%)
Service charges - sanitation revenue	14 505	14 505	1 927	13.3%	3 289	22.7%	2 971	20.5%	(855)	(5.9%)	7 333	50.6%	3 971	125.9%	(121.5%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	3	-	(3)	-	-	-	0	-	0	-	-	-	(100.0%)
Rental of facilities and equipment	549	549	144	26.3%	109	19.9%	108	19.7%	(24)	(4.4%)	337	61.5%	98	96.3%	(124.8%)
Interest earned - external investments	14 509	14 509	14 765	101.8%	2 792	19.2%	2 030	14.0%	35 086	241.8%	54 673	376.8%	5 263	117.7%	566.7%
Interest earned - outstanding debtors	13 281	13 281	4 203	31.6%	4 395	33.1%	4 915	37.0%	(1 845)	(13.9%)	11 668	87.9%	3 822	106.7%	(148.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	331 936	331 799	136 762	41.2%	69 862	21.0%	84 589	25.5%	92	-	291 305	87.8%	384	99.0%	(76.0%)
Other own revenue	21	285	826	3 990.7%	212	1 023.9%	54	19.1%	(409)	(143.4%)	684	239.8%	208	201.4%	(296.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	466	-	(100.0%)
Operating Expenditure	423 579	422 971	82 706	19.5%	115 846	27.3%	73 464	17.4%	127 969	30.3%	399 984	94.6%	84 459	98.6%	51.5%
Employee related costs	158 814	137 157	29 806	18.8%	40 093	25.2%	22 712	16.6%	46 119	33.6%	138 731	101.1%	1 515	73.3%	2 943.5%
Remuneration of councillors	4 853	5 171	1 302	26.8%	1 284	26.5%	825	16.0%	1 679	32.5%	5 090	98.4%	576	104.1%	191.6%
Debt impairment	12 606	12 606	-	-	-	-	-	-	-	-	-	-	41 873	385.1%	(100.0%)
Depreciation and asset impairment	41 374	41 374	-	-	-	-	-	-	-	-	-	-	100 612	336.1%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	666	634.4%	(100.0%)
Bulk purchases	18 400	18 400	9 568	52.0%	4 943	26.9%	(3 689)	(20.0%)	4 637	25.2%	15 458	84.0%	(4 665)	46.1%	(199.4%)
Other Materials	56 644	73 397	12 228	21.6%	27 455	48.5%	15 336	20.9%	18 920	25.8%	73 940	100.7%	(847)	46.6%	(2 334.1%)
Contracted services	82 423	78 520	11 070	13.4%	25 538	31.0%	30 574	38.9%	33 408	42.5%	100 590	128.1%	(8 311)	9.9%	(502.0%)
Transfers and grants	-	137	-	-	-	-	200	146.3%	-	-	200	146.3%	-	-	-
Other expenditure	48 466	56 210	18 732	38.6%	16 532	34.1%	7 505	13.4%	23 206	41.3%	65 975	117.4%	(46 961)	43.9%	(149.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 775)	(2 040)	86 351		(22 344)		34 146		(99 623)		(1 470)		(59 549)		
Transfers recognised - capital	281 765	281 765	14 000	5.0%	(14 000)	(5.0%)	122 803	43.6%	-	-	122 803	43.6%	28 226	50.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	278 990	279 725	100 351		(36 344)		156 949		(99 623)		121 333		(31 322)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	278 990	279 725	100 351		(36 344)		156 949		(99 623)		121 333		(31 322)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	278 990	279 725	100 351		(36 344)		156 949		(99 623)		121 333		(31 322)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	278 990	279 725	100 351		(36 344)		156 949		(99 623)		121 333		(31 322)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	428 459	353 698	27 085	6.3%	110 803	25.9%	46 882	13.3%	130 274	36.8%	315 045	89.1%	107 875	76.2%	20.8%
National Government	272 541	294 770	27 044	9.9%	105 615	38.8%	45 949	15.6%	127 705	43.3%	306 314	103.9%	103 612	76.8%	23.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	272 541	294 770	27 044	9.9%	105 615	38.8%	45 949	15.6%	127 705	43.3%	306 314	103.9%	103 612	76.8%	23.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	155 918	58 928	42	-	5 188	3.3%	932	1.6%	2 569	4.4%	8 731	14.8%	4 263	52.5%	(39.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	428 459	353 698	27 085	6.3%	110 803	25.9%	46 882	13.3%	130 274	36.8%	315 045	89.1%	107 875	76.2%	20.8%
Governance and Administration	155 518	4 848	-	-	4 606	3.0%	622	12.8%	(2 119)	(43.7%)	3 109	64.1%	4 072	49.4%	(152.0%)
Executive & Council	151 344	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	4 174	4 848	-	-	-	-	5 228	107.8%	(2 119)	(43.7%)	3 109	64.1%	4 072	49.4%	(152.0%)
Corporate Services	-	-	-	-	4 606	-	(4 606)	-	-	-	-	-	-	-	-
Community and Public Safety	200	227	42	20.8%	235	117.5%	6	2.8%	161	71.0%	444	195.3%	14	4.6%	1 024.6%
Community & Social Services	200	227	42	20.8%	235	117.5%	6	2.8%	161	71.0%	444	195.3%	14	4.6%	1 024.6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	200	334	-	-	334	166.9%	-	-	-	-	334	100.0%	-	-	-
Planning and Development	200	334	-	-	334	166.9%	-	-	-	-	334	100.0%	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	272 541	348 289	27 044	9.9%	105 629	38.8%	46 253	13.3%	132 232	38.0%	311 158	89.3%	103 788	77.8%	27.4%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	233 280	318 673	24 164	10.4%	94 782	40.6%	44 243	13.9%	130 833	41.1%	294 022	92.3%	93 746	78.9%	39.6%
Waste Water Management	39 261	29 617	2 880	7.3%	10 847	27.6%	2 010	6.8%	1 399	4.7%	17 135	57.9%	10 043	68.3%	(86.1%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	693 125	702 697	253 374	36.6%	116 158	16.8%	272 880	38.8%	14 742	2.1%	657 154	93.5%	16 117	89.6%	(8.5%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	51 329	60 509	13 136	25.6%	4 159	8.1%	6 682	11.0%	10 816	17.9%	34 793	57.5%	10 008	124.4%	8.1%
Other revenue	569	834	970	170.4%	321	56.4%	163	19.5%	243	29.2%	1 697	203.6%	306	229.3%	(20.4%)
Government - operating	331 486	331 799	143 921	43.4%	73 352	22.1%	82 797	25.0%	-	-	300 070	90.4%	-	92.7%	-
Government - capital	281 951	281 765	80 000	28.4%	36 596	13.0%	180 969	64.2%	-	-	297 565	105.6%	-	85.3%	-
Interest	27 790	27 790	15 347	55.2%	1 730	6.2%	2 270	8.2%	3 683	13.3%	23 029	82.9%	5 803	78.9%	(36.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(365 786)	(378 906)	(169 477)	46.3%	(92 124)	25.2%	(51 717)	13.6%	(122 430)	32.3%	(435 748)	115.0%	(56 837)	81.0%	115.4%
Suppliers and employees	(365 786)	(378 769)	(169 477)	46.3%	(92 124)	25.2%	(51 517)	13.6%	(122 430)	32.3%	(435 548)	115.0%	(56 807)	81.0%	115.5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	(30)	76.2%	(100.0%)
Transfers and grants	-	(137)	-	-	-	-	(200)	146.3%	-	-	(200)	146.3%	-	-	-
Net Cash from/(used) Operating Activities	327 339	323 790	83 897	25.6%	24 034	7.3%	221 163	68.3%	(107 688)	(33.3%)	221 406	68.4%	(40 720)	96.4%	164.5%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	466	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	466	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(277 115)	(353 698)	(27 085)	9.8%	(91 968)	33.2%	(65 717)	18.6%	(130 274)	36.8%	(315 045)	89.1%	(112 361)	81.9%	15.9%
Capital assets	(277 115)	(353 698)	(27 085)	9.8%	(91 968)	33.2%	(65 717)	18.6%	(130 274)	36.8%	(315 045)	89.1%	(112 361)	81.9%	15.9%
Net Cash from/(used) Investing Activities	(277 115)	(353 698)	(27 085)	9.8%	(91 968)	33.2%	(65 717)	18.6%	(130 274)	36.8%	(315 045)	89.1%	(111 895)	81.8%	16.4%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	(348)	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	(348)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	(348)	-	(100.0%)
Net Increase/(Decrease) in cash held	50 224	(29 908)	56 812	113.1%	(67 934)	(135.3%)	155 447	(519.8%)	(237 962)	795.7%	(93 638)	313.1%	(152 964)	279.5%	55.6%
Cash/cash equivalents at the year begin:	25 000	-	150 841	603.4%	207 653	830.6%	139 719	-	295 166	-	150 841	-	303 505	-	(2.7%)
Cash/cash equivalents at the year end:	75 224	(29 908)	207 653	276.0%	139 719	185.7%	295 166	(986.9%)	57 203	(191.3%)	57 203	(191.3%)	150 541	515.1%	(62.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 769	2.7%	1 973	1.1%	5 272	3.0%	166 636	93.3%	178 649	60.3%	-	-	(721)	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	995	2.4%	454	1.1%	1 192	2.9%	38 752	93.6%	41 394	14.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 590	2.1%	1 543	2.0%	1 496	2.0%	71 582	93.9%	76 210	25.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	7 354	2.5%	3 970	1.3%	7 960	2.7%	276 970	93.5%	296 253	100.0%	-	-	(721)	-
Debtors Age Analysis By Customer Group														
Organs of State	1 353	5.7%	1 373	5.8%	882	3.7%	20 059	84.8%	23 667	8.0%	-	-	(4)	-
Commercial	1 649	8.3%	(641)	(3.2%)	1 266	6.4%	17 631	88.6%	19 904	6.7%	-	-	(85)	-
Households	4 352	1.7%	3 238	1.3%	5 812	2.3%	239 280	94.7%	252 682	85.3%	-	-	(631)	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 354	2.5%	3 970	1.3%	7 960	2.7%	276 970	93.5%	296 253	100.0%	-	-	(721)	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	1 494	100.0%	1 494	2.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 123	21.6%	1 592	4.2%	2 905	7.7%	24 964	66.4%	37 584	54.4%
Auditor-General	25	100.0%	-	-	-	-	-	-	25	-
Other	-	-	-	-	-	-	29 928	100.0%	29 928	43.4%
Total	8 148	11.8%	1 592	2.3%	2 905	4.2%	56 385	81.7%	69 030	100.0%

Contact Details

Municipal Manager	Mr Sipho Ndabandaba	034 219 1512
Financial Manager	Mrs Ntombenhle Mkhwanazi	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	1 768 721	1 845 800	531 042	30.0%	514 118	29.1%	448 925	24.3%	348 802	18.9%	1 842 887	99.8%	244 761	97.0%	42.5%
Property rates	295 785	282 785	79 798	27.0%	72 428	24.5%	72 830	25.8%	62 054	21.9%	287 110	101.5%	59 444	98.8%	4.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	686 768	683 349	195 742	28.5%	153 066	22.3%	149 415	21.9%	131 970	19.3%	630 194	92.2%	146 038	93.8%	(9.6%)
Service charges - water revenue	161 896	170 146	46 069	28.5%	43 989	27.2%	40 970	24.1%	45 479	26.7%	176 507	103.7%	44 529	106.1%	2.1%
Service charges - sanitation revenue	95 532	107 116	28 920	30.3%	27 545	28.8%	25 875	24.2%	26 554	24.8%	108 894	101.7%	25 271	106.1%	5.1%
Service charges - refuse revenue	64 354	81 345	21 688	33.7%	20 602	32.0%	17 514	21.5%	28 486	35.0%	88 291	108.5%	19 150	119.7%	48.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 642	8 171	2 061	23.8%	2 050	23.7%	2 161	26.5%	1 869	22.9%	8 141	99.6%	1 908	100.6%	(2.0%)
Interest earned - external investments	4 041	4 041	634	15.7%	2 032	50.3%	1 681	41.6%	614	15.2%	4 961	122.8%	1 673	100.4%	(63.3%)
Interest earned - outstanding debtors	13 218	9 780	2 206	16.7%	2 574	19.5%	1 419	14.5%	1 815	18.6%	8 015	81.9%	2 383	90.5%	(23.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 710	8 117	1 027	11.8%	51	.6%	5 592	68.9%	1 919	23.6%	8 589	105.8%	1 113	113.4%	72.4%
Licences and permits	13	14	3	23.9%	4	28.7%	3	20.8%	2	17.0%	12	85.2%	2	84.9%	16.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	384 734	453 909	148 944	38.7%	180 171	46.8%	123 140	27.1%	46 292	10.2%	498 547	109.8%	(62 521)	95.6%	(174.0%)
Other own revenue	42 828	34 828	3 948	9.2%	9 606	22.4%	8 326	23.9%	1 747	5.0%	23 627	67.8%	5 771	51.9%	(69.7%)
Gains on disposal of PPE	2 200	2 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 234 510	2 297 430	493 716	22.1%	462 433	20.7%	479 665	20.9%	572 206	24.9%	2 008 020	87.4%	680 480	98.6%	(15.9%)
Employee related costs	537 171	548 527	147 676	27.5%	124 821	23.2%	141 128	25.7%	146 430	26.7%	560 056	102.1%	139 492	108.6%	5.0%
Remuneration of councillors	24 159	25 710	6 208	25.7%	6 358	26.3%	5 577	21.7%	6 332	24.6%	24 475	95.2%	5 705	96.0%	11.0%
Debt impairment	163 946	163 946	24 492	14.9%	22 466	13.7%	24 145	14.7%	18 504	11.3%	89 608	54.7%	113 955	90.9%	(83.8%)
Depreciation and asset impairment	525 578	472 145	91 694	17.4%	91 394	17.4%	89 012	18.9%	89 817	19.0%	361 917	76.7%	110 001	88.5%	(18.3%)
Finance charges	43 979	43 718	11 219	25.5%	8 109	18.4%	11 970	27.4%	30 366	69.5%	61 665	141.1%	(267)	80.4%	(11 465.5%)
Bulk purchases	618 730	602 230	160 616	26.0%	118 787	19.2%	123 737	20.5%	121 070	20.1%	524 211	87.0%	138 703	85.1%	(12.7%)
Other Materials	3 763	3 467	471	12.5%	570	15.1%	1 118	32.2%	3 816	110.1%	5 975	172.3%	4 500	204.9%	(15.2%)
Contracted services	35 645	95 709	4 649	13.0%	18 175	51.0%	32 693	34.2%	18 495	19.3%	74 012	77.3%	24 320	130.2%	(24.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	281 538	341 977	46 690	16.6%	71 752	25.5%	50 285	14.7%	137 375	40.2%	306 101	89.5%	144 071	130.1%	(4.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(465 788)	(451 630)	37 326		51 685		(30 740)		(223 404)		(165 133)		(435 719)		
Transfers recognised - capital	162 426	152 819	-	-	53 183	32.7%	26 339	17.2%	35 646	23.3%	115 168	75.4%	50 181	72.8%	(29.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(303 363)	(298 811)	37 326		104 868		(4 401)		(187 758)		(49 965)		(385 537)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(303 363)	(298 811)	37 326		104 868		(4 401)		(187 758)		(49 965)		(385 537)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(303 363)	(298 811)	37 326		104 868		(4 401)		(187 758)		(49 965)		(385 537)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(303 363)	(298 811)	37 326		104 868		(4 401)		(187 758)		(49 965)		(385 537)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	205 576	224 064	15 957	7.8%	47 090	22.9%	32 867	14.7%	62 979	28.1%	158 893	70.9%	48 636	77.3%	29.5%
National Government	142 732	132 932	13 134	9.2%	33 294	23.3%	19 471	14.6%	42 956	32.3%	108 854	81.9%	40 743	79.5%	5.4%
Provincial Government	19 694	19 887	2 674	13.6%	4 081	20.7%	6 868	34.5%	5 161	26.0%	18 785	94.5%	5 278	71.3%	(2.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	10 783	85.5%	(100.0%)
Transfers recognised - capital	162 426	152 819	15 808	9.7%	37 375	23.0%	26 339	17.2%	48 117	31.5%	127 639	83.5%	56 804	79.6%	(15.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	43 150	71 245	149	.3%	9 715	22.5%	6 528	9.2%	14 862	20.9%	31 254	43.9%	2 174	63.6%	583.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	(10 341)	-	(100.0%)
Capital Expenditure Standard Classification	205 576	224 064	15 957	7.8%	47 090	22.9%	32 867	14.7%	62 979	28.1%	158 893	70.9%	48 636	77.3%	29.5%
Governance and Administration	1 000	1 218	191	19.1%	445	44.5%	59	4.8%	634	52.1%	1 329	109.2%	1 091	90.5%	(41.9%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 000	1 218	191	19.1%	445	44.5%	59	4.8%	634	52.1%	1 329	109.2%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	1 091	-	(100.0%)
Community and Public Safety	2 640	19 389	-	-	1 730	65.5%	853	4.4%	4 318	22.3%	6 902	35.6%	5 229	54.0%	(17.4%)
Community & Social Services	990	7 915	-	-	1 154	116.6%	477	6.0%	2 516	31.8%	4 147	52.4%	4 201	53.8%	(40.1%)
Sport And Recreation	1 650	10 450	-	-	561	34.0%	375	3.6%	1 775	17.0%	2 711	25.9%	766	86.1%	131.8%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	99	86.5%	(100.0%)
Housing	-	1 024	-	-	15	-	1	.1%	27	2.6%	44	4.3%	164	35.2%	(83.5%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	116 436	80 345	4 279	3.7%	23 062	19.8%	33 887	42.2%	52 011	64.7%	113 238	140.9%	(1 968)	59.4%	(2 742.6%)
Planning and Development	-	13 558	-	-	-	-	7 687	56.7%	12 192	89.9%	19 879	146.6%	7 907	61.5%	54.2%
Road Transport	116 436	66 787	4 279	3.7%	23 062	19.8%	26 200	39.2%	39 819	59.6%	93 360	139.8%	(9 875)	57.9%	(503.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	85 500	123 112	11 487	13.4%	21 853	25.6%	(1 932)	(1.6%)	6 016	4.9%	37 424	30.4%	28 638	91.4%	(79.0%)
Electricity	-	5 000	-	-	771	-	(193)	(3.9%)	3 047	60.9%	3 625	72.5%	1 147	396.9%	165.6%
Water	85 500	118 112	11 487	13.4%	21 082	24.7%	(1 739)	(1.5%)	2 969	2.5%	33 799	28.6%	27 490	90.4%	(89.2%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	15 646	85.5%	(100.0%)

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 687 559	1 759 670	476 681	28.2%	418 967	24.8%	429 486	24.4%	267 809	15.2%	1 592 943	90.5%	297 615	98.2%	(10.0%)
Property rates, penalties and collection charges	233 985	233 890	49 484	21.1%	57 942	24.8%	64 147	27.4%	44 316	18.9%	215 889	92.3%	60 716	120.9%	(27.0%)
Service charges	859 570	883 041	220 532	25.7%	161 269	18.8%	195 110	22.1%	182 451	20.7%	759 362	86.0%	220 638	92.0%	(17.3%)
Other revenue	37 516	36 397	20 073	53.5%	30 010	80.0%	33 075	90.9%	24 120	66.3%	107 278	294.7%	6 688	86.0%	260.7%
Government - operating	384 734	444 821	144 753	37.6%	136 950	35.6%	107 280	24.1%	8 563	1.9%	397 546	89.4%	6 296	93.9%	36.0%
Government - capital	162 425	153 079	39 000	24.0%	28 189	17.4%	26 774	17.5%	7 355	4.8%	101 319	66.2%	-	106.7%	(100.0%)
Interest	9 328	8 442	2 840	30.4%	4 606	49.4%	3 100	36.7%	1 003	11.9%	11 549	136.8%	4 056	171.9%	(75.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	(780)	-	(100.0%)
Payments	(1 536 294)	(1 639 141)	(423 374)	27.6%	(353 896)	23.0%	(411 929)	25.1%	(257 000)	15.7%	(1 446 199)	88.2%	(321 171)	102.9%	(20.0%)
Suppliers and employees	(1 492 315)	(1 595 559)	(412 156)	27.6%	(345 787)	23.2%	(399 958)	25.1%	(248 552)	15.6%	(1 406 453)	88.1%	(321 448)	103.9%	(22.7%)
Finance charges	(43 979)	(43 582)	(11 219)	25.5%	(8 109)	18.4%	(11 970)	27.5%	(8 448)	19.4%	(39 746)	91.2%	277	74.7%	(3 150.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	151 264	120 529	53 307	35.2%	65 070	43.0%	17 557	14.6%	10 809	9.0%	146 744	121.8%	(23 557)	65.6%	(145.9%)
Cash Flow from Investing Activities															
Receipts	54 325	58 959	-	-	2 455	4.5%	(2 453)	(4.2%)	-	-	1	-	-	-	-
Proceeds on disposal of PPE	21 200	13 200	-	-	2 455	11.6%	(2 453)	(18.6%)	-	-	1	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	33 125	45 759	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(205 576)	(224 064)	(15 957)	7.8%	(47 091)	22.9%	(32 866)	14.7%	(20 045)	8.9%	(115 959)	51.8%	(63 685)	77.3%	(68.5%)
Capital assets	(205 576)	(224 064)	(15 957)	7.8%	(47 091)	22.9%	(32 866)	14.7%	(20 045)	8.9%	(115 959)	51.8%	(63 685)	77.3%	(68.5%)
Net Cash from/(used) Investing Activities	(151 250)	(165 105)	(15 957)	10.6%	(44 636)	29.5%	(35 319)	21.4%	(20 045)	12.1%	(115 958)	70.2%	(63 685)	77.9%	(68.5%)
Cash Flow from Financing Activities															
Receipts	-	3 561	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	3 561	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 000)	(16 060)	(2 641)	8.3%	(24 954)	78.0%	9 919	(61.8%)	7 306	(45.5%)	(10 370)	64.6%	(3 555)	149.6%	(305.5%)
Repayment of borrowing	(32 000)	(16 060)	(2 641)	8.3%	(24 954)	78.0%	9 919	(61.8%)	7 306	(45.5%)	(10 370)	64.6%	(3 555)	149.6%	(305.5%)
Net Cash from/(used) Financing Activities	(32 000)	(12 499)	(2 641)	8.3%	(24 954)	78.0%	9 919	(79.4%)	7 306	(58.5%)	(10 370)	83.0%	(3 555)	159.0%	(305.5%)
Net Increase/(Decrease) in cash held	(31 986)	(57 075)	34 708	(108.5%)	(4 519)	14.1%	(7 843)	13.7%	(1 930)	3.4%	20 416	(35.8%)	(90 796)	177.9%	(97.9%)
Cash/cash equivalents at the year begin:	33 251	57 465	57 465	172.8%	92 173	277.2%	87 654	152.5%	79 811	138.9%	57 465	100.0%	41 247	79.2%	93.5%
Cash/cash equivalents at the year end:	1 265	390	92 173	7 287.9%	87 654	6 930.6%	79 811	20 468.8%	77 881	19 973.8%	77 881	19 973.8%	(49 550)	(28 796.0%)	(257.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	20 024	5.9%	8 201	2.4%	8 514	2.5%	304 843	89.2%	341 582	25.3%	36 377	10.6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	31 804	35.6%	8 597	9.6%	4 979	5.6%	43 851	49.1%	89 231	6.6%	10 322	11.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	29 090	11.8%	7 481	3.0%	6 952	2.8%	203 192	82.4%	246 714	18.3%	28 087	11.4%	-	-
Receivables from Exchange Transactions - Waste Water Management	14 328	5.5%	6 047	2.3%	5 786	2.2%	235 111	90.0%	261 271	19.4%	30 147	11.5%	-	-
Receivables from Exchange Transactions - Waste Management	10 235	7.5%	4 227	3.1%	4 000	2.9%	117 630	86.4%	136 091	10.1%	17 871	13.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	557	12.7%	169	3.9%	167	3.8%	3 489	79.6%	4 382	.3%	466	10.6%	-	-
Interest on Arrear Debtor Accounts	1 539	2.6%	668	1.1%	685	1.1%	57 259	95.2%	60 151	4.5%	1 104	1.8%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(33 960)	(16.2%)	11 439	5.5%	4 715	2.2%	227 420	108.5%	209 614	15.5%	18 500	8.8%	-	-
Total By Income Source	73 616	5.5%	46 829	3.5%	35 796	2.7%	1 192 795	88.4%	1 349 036	100.0%	142 874	10.6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 181	14.8%	3 662	6.6%	740	1.3%	42 722	77.2%	55 305	4.1%	-	-	-	-
Commercial	11 308	8.2%	13 274	9.6%	7 740	5.6%	106 399	76.7%	138 722	10.3%	60	-	-	-
Households	54 198	4.7%	29 820	2.6%	27 276	2.4%	1 042 438	90.4%	1 153 732	85.5%	129 699	11.2%	-	-
Other	(71)	(5.6%)	73	5.7%	40	3.1%	1 236	96.8%	1 277	.1%	13 115	1 027.4%	-	-
Total By Customer Group	73 616	5.5%	46 829	3.5%	35 796	2.7%	1 192 795	88.4%	1 349 036	100.0%	142 874	10.6%	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	34 866	19.1%	14 876	8.1%	36 252	19.8%	96 896	53.0%	182 890	51.5%
Bulk Water	18 007	43.0%	-	-	-	-	23 844	57.0%	41 851	11.8%
PAYE deductions	8 902	100.0%	-	-	-	-	-	-	8 902	2.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	15 998	100.0%	-	-	-	-	-	-	15 998	4.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	61 512	58.7%	29 079	27.7%	3 489	3.3%	10 781	10.3%	104 860	29.5%
Auditor-General	515	94.6%	-	-	30	5.4%	-	-	545	.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	139 801	39.4%	43 954	12.4%	39 770	11.2%	131 520	37.0%	355 046	100.0%

Contact Details

Municipal Manager	Mr B.E Mswane	034 328 7750
Financial Manager	Mr B.E Hlongwe	034 328 7755

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	75 347	80 227	25 191	33.4%	22 983	30.5%	14 283	17.8%	16 820	21.0%	79 276	98.8%	20 371	115.2%	(17.4%)
Property rates	18 325	21 879	5 117	27.9%	5 533	30.2%	1 588	7.3%	5 891	26.9%	18 130	82.9%	3 793	90.2%	55.3%
Property rates - penalties and collection charges	3 136	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	16 347	15 426	3 742	22.9%	3 390	20.7%	1 077	7.0%	3 342	21.7%	11 551	74.9%	3 268	82.1%	2.3%
Service charges - water revenue	-	1 447	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 759	-	362	20.6%	361	20.5%	144	-	398	-	1 265	-	343	83.6%	15.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	855	860	290	33.9%	311	36.3%	98	11.4%	281	32.7%	980	113.9%	313	128.9%	(10.2%)
Interest earned - external investments	1 420	1 674	483	34.0%	396	27.9%	(242)	(14.4%)	80	4.8%	718	42.9%	-	41.7%	(100.0%)
Interest earned - outstanding debtors	-	109	-	-	-	-	11	10.0%	-	-	11	10.0%	747	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	190	4 278	190	99.8%	100	52.6%	33	.8%	83	1.9%	407	9.5%	133	168.0%	(37.4%)
Licences and permits	538	1 208	256	47.6%	258	48.0%	75	6.2%	253	20.9%	842	69.7%	315	167.4%	(19.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	31 368	31 860	14 299	45.6%	12 485	39.8%	11 440	35.9%	6 361	20.0%	44 585	139.9%	10 810	161.4%	(41.2%)
Other own revenue	1 409	1 486	452	32.1%	148	10.5%	57	3.8%	131	8.8%	788	53.0%	649	30.3%	(79.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	74 447	78 974	15 440	20.7%	16 317	21.9%	21 882	27.7%	18 640	23.6%	72 279	91.5%	14 531	84.1%	28.3%
Employee related costs	30 301	33 032	7 176	23.7%	9 137	30.2%	7 657	23.2%	6 916	20.9%	30 886	93.5%	7 470	92.1%	(7.4%)
Remuneration of councillors	3 722	3 627	796	21.4%	797	21.4%	881	24.3%	1 096	30.2%	3 571	98.5%	804	91.2%	36.3%
Debt impairment	1 543	1 625	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 280	8 719	-	-	-	-	5 756	66.0%	3 218	36.9%	8 973	102.9%	-	-	(100.0%)
Finance charges	83	-	21	24.8%	37	45.0%	35	-	62	-	154	-	61	81.4%	1.1%
Bulk purchases	10 911	12 562	4 457	40.8%	1 784	16.4%	2 563	20.4%	3 618	28.8%	12 423	98.9%	2 828	94.0%	27.9%
Other Materials	-	1 857	(0)	-	0	-	237	12.8%	362	19.5%	599	32.3%	294	-	23.1%
Contracted services	880	9 148	1 071	121.7%	1 904	216.4%	2 563	28.0%	1 687	18.4%	7 226	79.0%	2 190	399.6%	(23.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	18 726	8 405	1 919	10.3%	2 657	14.2%	2 189	26.0%	1 682	20.0%	8 447	100.5%	883	46.5%	90.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	900	1 253	9 750		6 666		(7 599)		(1 820)		6 997		5 840		
Transfers recognised - capital	15 247	15 247	-	-	102	.7%	1 113	7.3%	4 037	26.5%	5 252	34.4%	1 543	6.9%	161.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 147	16 500	9 750		6 768		(6 486)		2 217		12 249		7 383		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 147	16 500	9 750		6 768		(6 486)		2 217		12 249		7 383		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 147	16 500	9 750		6 768		(6 486)		2 217		12 249		7 383		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 147	16 500	9 750		6 768		(6 486)		2 217		12 249		7 383		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	16 147	16 500	2 167	13.4%	3 599	22.3%	940	5.7%	9 235	56.0%	15 941	96.6%	10 587	82.8%	(12.8%)
National Government	15 247	15 247	2 167	14.2%	2 905	19.1%	940	6.2%	9 235	60.6%	15 247	100.0%	10 587	82.8%	(12.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	15 247	15 247	2 167	14.2%	2 905	19.1%	940	6.2%	9 235	60.6%	15 247	100.0%	10 587	85.6%	(12.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	900	1 253	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	694	-	-	-	-	-	694	-	-	-	-
Capital Expenditure Standard Classification	16 147	16 500	2 167	13.4%	3 599	22.3%	940	5.7%	9 235	56.0%	15 941	96.6%	10 587	82.8%	(12.8%)
Governance and Administration	650	917	-	-	694	106.8%	-	-	-	-	694	75.8%	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	917	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	650	-	-	-	694	106.8%	-	-	-	-	694	-	-	-	-
Community and Public Safety	250	336	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	250	336	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 247	15 247	2 167	14.2%	2 905	19.1%	940	6.2%	4 037	26.5%	10 048	65.9%	2 397	29.6%	68.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 247	15 247	2 167	14.2%	2 905	19.1%	940	6.2%	4 037	26.5%	10 048	65.9%	2 397	-	68.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	5 199	-	5 199	-	8 190	60 000.0%	(36.5%)
Electricity	-	-	-	-	-	-	-	-	5 199	-	5 199	-	8 190	60 000.0%	(36.5%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	75 066	80 158	33 318	44.4%	25 396	33.8%	32 192	40.2%	7 538	9.4%	98 443	122.8%	6 670	82.1%	13.0%
Property rates, penalties and collection charges	10 995	16 409	6 425	58.4%	8 816	80.2%	1 297	7.9%	1 466	8.9%	18 004	109.7%	1 905	142.7%	(23.0%)
Service charges	13 114	13 168	3 098	23.6%	2 307	17.6%	3 132	23.8%	1 527	11.6%	10 064	76.4%	3 325	97.9%	(54.1%)
Other revenue	2 922	2 546	4 702	160.9%	1 195	40.9%	6 210	243.9%	1 779	69.9%	13 886	545.4%	1 328	18.9%	34.0%
Government - operating	31 368	31 368	15 132	48.2%	9 802	31.2%	12 462	39.7%	2 426	7.7%	39 822	126.9%	-	81.7%	(100.0%)
Government - capital	15 247	15 247	3 500	23.0%	3 000	19.7%	8 742	57.3%	-	-	15 242	100.0%	-	86.6%	-
Interest	1 420	1 420	460	32.4%	277	19.5%	348	24.5%	341	24.0%	1 426	100.4%	112	67.5%	203.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(63 512)	(63 985)	(17 198)	27.1%	(20 186)	31.8%	(17 647)	27.6%	(17 857)	27.9%	(72 887)	113.9%	(14 212)	83.7%	25.6%
Suppliers and employees	(63 429)	(63 902)	(17 198)	27.1%	(20 159)	31.8%	(17 612)	27.6%	(17 796)	27.8%	(72 764)	113.9%	(14 212)	88.4%	25.2%
Finance charges	(83)	(83)	-	-	(27)	32.5%	(34)	41.5%	(62)	74.1%	(123)	148.1%	-	51.5%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	11 554	16 174	16 120	139.5%	5 210	45.1%	14 545	89.9%	(10 319)	(63.8%)	25 555	158.0%	(7 542)	70.4%	36.8%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(15 247)	(15 247)	(2 167)	14.2%	(2 905)	19.1%	(940)	6.2%	(6 027)	39.5%	(12 039)	79.0%	(7 816)	67.2%	(22.9%)
Capital assets	(15 247)	(15 247)	(2 167)	14.2%	(2 905)	19.1%	(940)	6.2%	(6 027)	39.5%	(12 039)	79.0%	(7 816)	67.2%	(22.9%)
Net Cash from/(used) Investing Activities	(15 247)	(15 247)	(2 167)	14.2%	(2 905)	19.1%	(940)	6.2%	(6 027)	39.5%	(12 039)	79.0%	(7 816)	67.2%	(22.9%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(85)	(81)	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Repayment of borrowing	(85)	(81)	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Net Cash from/(used) Financing Activities	(85)	(81)	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Net Increase/(Decrease) in cash held	(3 778)	846	13 953	(369.3%)	2 305	(61.0%)	13 605	1 608.4%	(16 346)	(1 932.4%)	13 517	1 597.9%	(15 358)	64.3%	6.4%
Cash/cash equivalents at the year begin:	9 698	7 538	7 538	77.7%	21 491	221.6%	23 796	315.7%	37 402	496.2%	7 538	100.0%	22 887	70.4%	63.4%
Cash/cash equivalents at the year end:	5 920	8 384	21 491	363.0%	23 796	402.0%	37 402	446.1%	21 055	251.1%	21 055	251.1%	7 530	77.6%	179.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 303	16.2%	(2)	-	410	5.1%	6 325	78.7%	8 037	20.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 754	11.1%	(12)	(.1%)	621	3.9%	13 377	85.0%	15 740	40.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	243	7.9%	(5)	(.2%)	89	2.9%	2 738	89.3%	3 065	7.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	78	10.4%	(0)	-	27	3.7%	643	85.9%	748	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	452	4.2%	-	-	213	2.0%	10 112	93.8%	10 777	27.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	656	100.0%	656	1.7%	-	-	-	-
Total By Income Source	3 830	9.8%	(19)	-	1 360	3.5%	33 851	86.7%	39 023	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 327	13.4%	-	-	501	5.1%	8 049	81.5%	9 876	25.3%	-	-	-	-
Commercial	574	21.3%	(1)	-	99	3.7%	2 025	75.1%	2 698	6.9%	-	-	-	-
Households	648	9.9%	(14)	(.2%)	171	2.6%	5 732	87.7%	6 537	16.8%	-	-	-	-
Other	1 282	6.4%	(4)	-	589	3.0%	18 045	90.6%	19 911	51.0%	-	-	-	-
Total By Customer Group	3 830	9.8%	(19)	-	1 360	3.5%	33 851	86.7%	39 023	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	376	100.0%	-	-	-	-	-	-	376	100.0%
Total	376	100.0%	-	-	-	-	-	-	376	100.0%

Contact Details

Municipal Manager	Mr Nkosi LCT	034 331 3041
Financial Manager	Ms Mhlophe S	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	192 547	126 194	46 283	24.0%	37 398	19.4%	6 773	5.4%	5 176	4.1%	95 629	75.8%	19 637	81.3%	(73.6%)
Property rates	17 977	20 016	3 989	22.2%	4 763	26.5%	4 764	23.8%	4	-	13 521	67.5%	3 618	89.3%	(99.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	258	-	258	-	258	-	1	-	775	-	208	63.1%	(99.5%)
Service charges - other	1 171	1 171	-	-	-	-	20	1.7%	-	-	20	1.7%	-	-	-
Rental of facilities and equipment	235	-	20	8.4%	7	3.0%	-	-	11	-	38	-	28	42.4%	(59.9%)
Interest earned - external investments	4 237	3 617	721	17.0%	130	3.1%	881	24.4%	(1 829)	(50.6%)	(97)	(2.7%)	752	95.7%	(343.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	391	1 259	33	8.4%	22	5.6%	5	.4%	3	.3%	63	5.0%	27	30.7%	(87.2%)
Licences and permits	-	300	112	-	97	-	237	78.9%	47	15.7%	493	164.3%	97	11.3%	(51.8%)
Agency services	-	3 334	3 979	-	3 456	-	511	15.3%	7 235	217.0%	15 180	455.3%	14 228	-	(49.2%)
Transfers recognised - operational	87 056	95 136	36 475	41.9%	28 378	32.6%	-	-	(138)	(.1%)	64 714	68.0%	589	69.0%	(123.5%)
Other own revenue	81 480	1 361	696	.9%	287	.4%	97	7.2%	(158)	(11.6%)	922	67.8%	90	12.1%	(275.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	219 189	117 753	25 928	11.8%	25 919	11.8%	13 818	11.7%	16 128	13.7%	81 793	69.5%	21 240	56.7%	(24.1%)
Employee related costs	38 422	34 362	9 287	24.2%	7 131	18.6%	7 043	20.5%	8 706	25.3%	32 167	93.6%	2 990	49.2%	191.2%
Remuneration of councillors	9 332	-	2 931	31.4%	3 078	33.0%	2 207	-	-	-	8 216	-	5 752	120.3%	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	22 600	19 500	-	-	-	-	-	-	-	-	-	-	1 592	15.9%	(100.0%)
Finance charges	-	-	442	-	1 711	-	-	-	-	-	2 153	-	-	(8.2%)	-
Bulk purchases	77 600	-	-	-	-	-	-	-	-	-	-	-	(13)	-	(100.0%)
Other Materials	507	341	21	4.2%	21	4.2%	84	24.6%	2	.6%	129	37.7%	23	1.4%	(91.0%)
Contracted services	51 858	36 835	7 808	15.1%	8 741	16.9%	1 430	3.9%	5 403	14.7%	23 382	63.5%	5 361	183.2%	.8%
Transfers and grants	6 174	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	12 696	26 715	5 565	43.8%	5 201	41.0%	3 054	11.4%	2 016	7.5%	15 836	59.3%	5 535	44.1%	(63.6%)
Loss on disposal of PPE	-	-	(126)	-	36	-	-	-	-	-	(90)	-	-	-	-
Surplus/(Deficit)	(26 642)	8 441	20 354		11 479		(7 045)		(10 951)		13 836		(1 603)		
Transfers recognised - capital	21 400	-	11 000	51.4%	10 839	50.6%	16 200	-	-	-	38 039	-	3 754	119.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	23 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(5 242)	31 841	31 354		22 318		9 155		(10 951)		51 875		2 151		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(5 242)	31 841	31 354		22 318		9 155		(10 951)		51 875		2 151		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(5 242)	31 841	31 354		22 318		9 155		(10 951)		51 875		2 151		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(5 242)	31 841	31 354		22 318		9 155		(10 951)		51 875		2 151		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	77 132	77 132	23 277	30.2%	27 476	35.6%	3 710	4.8%	-	-	54 464	70.6%	8 715	36.7%	(100.0%)
National Government	12 492	12 492	10 745	86.0%	3 506	28.1%	-	-	-	-	14 250	114.1%	8 715	111.5%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 492	12 492	10 745	86.0%	3 506	28.1%	-	-	-	-	14 250	114.1%	8 715	111.5%	(100.0%)
Borrowing	32 000	32 000	3 364	10.5%	3 996	12.5%	-	-	-	-	7 360	23.0%	-	-	-
Internally generated funds	32 641	32 641	9 169	28.1%	19 974	61.2%	3 710	11.4%	-	-	32 853	100.7%	-	4.9%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	77 132	77 132	23 277	30.2%	27 476	35.6%	3 710	4.8%	-	-	54 464	70.6%	8 715	36.7%	(100.0%)
Governance and Administration	1 252	1 252	1 339	106.9%	373	29.8%	-	-	-	-	1 712	136.7%	46	5.3%	(100.0%)
Executive & Council	900	900	591	65.6%	-	-	-	-	-	-	591	65.6%	46	3.8%	(100.0%)
Budget & Treasury Office	141	141	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	212	212	748	353.7%	373	176.1%	-	-	-	-	1 121	529.9%	-	-	-
Community and Public Safety	280	280	-	-	-	-	-	-	-	-	-	-	6	2.6%	(100.0%)
Community & Social Services	280	280	-	-	-	-	-	-	-	-	-	-	6	3.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	.5%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	75 600	75 600	21 938	29.0%	27 103	35.9%	3 710	4.9%	-	-	52 752	69.8%	8 663	39.1%	(100.0%)
Planning and Development	75 600	75 600	21 938	29.0%	27 103	35.9%	3 710	4.9%	-	-	52 752	69.8%	8 663	39.1%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	251 954	149 594	57 155	22.7%	46 873	18.6%	28 909	19.3%	(368)	(.2%)	132 569	88.6%	7 743	87.6%	(104.7%)
Property rates, penalties and collection charges	13 483	20 016	4 757	35.3%	4 763	35.3%	4 778	23.9%	3 182	15.9%	17 480	87.3%	1 189	102.9%	167.7%
Service charges	878	1 171	-	-	-	-	-	-	-	-	-	-	128	38.3%	(100.0%)
Other revenue	127 968	6 254	4 840	3.8%	3 869	3.0%	2 907	46.5%	(6 500)	(103.9%)	5 115	81.8%	5 433	61.4%	(219.6%)
Government - operating	85 243	95 136	36 475	42.8%	27 272	32.0%	21 535	22.6%	309	.3%	85 591	90.0%	-	95.1%	(100.0%)
Government - capital	21 400	23 400	11 000	51.4%	10 839	50.6%	(439)	(1.9%)	-	-	21 400	91.5%	-	100.0%	-
Interest	2 982	3 617	83	2.8%	130	4.4%	129	3.6%	2 642	73.0%	2 984	82.5%	993	92.6%	166.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(145 082)	(98 253)	(29 565)	20.4%	(23 552)	16.2%	(22 212)	22.6%	(16 327)	16.6%	(91 656)	93.3%	(21 121)	92.4%	(22.7%)
Suppliers and employees	(140 042)	(98 253)	(29 123)	20.8%	(21 668)	15.5%	(22 212)	22.6%	(16 327)	16.6%	(89 330)	90.9%	(20 393)	93.0%	(19.9%)
Finance charges	(5 041)	-	(442)	8.8%	(1 884)	37.4%	-	-	-	-	(2 326)	-	(728)	50.9%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	106 872	51 341	27 589	25.8%	23 321	21.8%	6 697	13.0%	(16 694)	(32.5%)	40 913	79.7%	(13 378)	79.2%	24.8%
Cash Flow from Investing Activities															
Receipts	-	-	19 438	-	(36)	-	-	-	-	-	19 403	-	75	364.8%	(100.0%)
Proceeds on disposal of PPE	-	-	(126)	-	(36)	-	-	-	-	-	(162)	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	75	-	(100.0%)
Decrease (increase) in non-current investments	-	-	19 564	-	-	-	-	-	-	-	19 564	-	-	(.3%)	-
Payments	(52 824)	(107 005)	(17 220)	32.6%	(24 542)	46.5%	(15 606)	14.6%	(7 251)	6.8%	(64 619)	60.4%	(15 214)	49.1%	(52.3%)
Capital assets	(52 824)	(107 005)	(17 220)	32.6%	(24 542)	46.5%	(15 606)	14.6%	(7 251)	6.8%	(64 619)	60.4%	(15 214)	49.1%	(52.3%)
Net Cash from/(used) Investing Activities	(52 824)	(107 005)	2 219	(4.2%)	(24 578)	46.5%	(15 606)	14.6%	(7 251)	6.8%	(45 216)	42.3%	(15 140)	54.6%	(52.1%)
Cash Flow from Financing Activities															
Receipts	-	-	1 449	-	-	-	3 592	-	-	-	5 041	-	3 180	27.8%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	1 449	-	-	-	3 592	-	-	-	5 041	-	3 180	44.7%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 803)	(8 126)	(573)	9.9%	-	-	-	-	-	-	(573)	7.1%	-	-	-
Repayment of borrowing	(5 803)	(8 126)	(573)	9.9%	-	-	-	-	-	-	(573)	7.1%	-	-	-
Net Cash from/(used) Financing Activities	(5 803)	(8 126)	876	(15.1%)	-	-	3 592	(44.2%)	-	-	4 468	(55.0%)	3 180	25.8%	(100.0%)
Net Increase/(Decrease) in cash held	48 244	(63 790)	30 684	63.6%	(1 257)	(2.6%)	(5 317)	8.3%	(23 945)	37.5%	165	(.3%)	(25 338)	132.2%	(5.5%)
Cash/cash equivalents at the year begin:	12 904	-	-	-	30 684	237.8%	29 427	-	24 110	-	-	-	39 403	-	(38.8%)
Cash/cash equivalents at the year end:	61 148	(63 790)	30 684	50.2%	29 427	48.1%	24 110	(37.8%)	165	(.3%)	165	(.3%)	14 066	52.4%	(98.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr W.B Nkosi	034 621 2666
Financial Manager	Mrs Danisile Mohapi	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	189 318	191 308	84 816	44.8%	90 492	47.8%	65 837	34.4%	22 211	11.6%	263 356	137.7%	6 095	137.6%	264.4%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	28 278	22 730	5 699	20.2%	5 787	20.5%	6 135	27.0%	3 993	17.6%	21 614	95.1%	3 914	88.7%	2.0%
Service charges - sanitation revenue	-	4 867	337	-	1 363	-	1 295	26.6%	904	18.6%	3 899	80.1%	924	92.3%	(2.2%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	6	-	3	-	-	-	-	-	9	-	27	95.8%	(100.0%)
Interest earned - external investments	4 552	4 755	979	21.5%	1 236	27.2%	1 477	31.1%	1 071	22.5%	4 764	100.2%	857	88.0%	25.0%
Interest earned - outstanding debtors	4 057	5 717	1 399	34.5%	1 507	37.2%	1 439	25.2%	1 078	18.9%	5 423	94.9%	768	97.9%	40.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	151 895	152 674	76 394	50.3%	65 928	43.4%	55 436	36.3%	15 074	9.9%	212 832	139.4%	(436)	141.7%	(3 554.7%)
Other own revenue	537	564	2	.3%	14 667	2 731.3%	55	9.7%	90	15.9%	14 814	2 626.4%	41	485.4%	118.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	231 651	234 280	46 191	19.9%	57 850	25.0%	52 306	22.3%	34 539	14.7%	190 884	81.5%	39 261	80.4%	(12.0%)
Employee related costs	86 018	85 956	20 585	23.9%	20 668	24.0%	21 469	25.0%	14 451	16.8%	77 174	89.8%	13 183	90.6%	9.6%
Remuneration of councillors	5 944	6 121	1 850	31.1%	1 411	23.7%	973	15.9%	1 185	19.4%	5 418	88.5%	1 386	79.4%	(14.5%)
Debt impairment	-	13 000	-	-	2 842	-	-	-	-	-	2 842	21.9%	-	30.0%	-
Depreciation and asset impairment	33 178	33 384	8 295	25.0%	8 295	25.0%	8 295	24.8%	5 530	16.6%	30 413	91.1%	11 135	91.7%	(50.3%)
Finance charges	764	764	777	101.7%	70	9.2%	804	105.3%	2	.3%	1 654	216.4%	4	1.9%	(44.8%)
Bulk purchases	17 263	17 150	1 409	8.2%	5 749	33.3%	2 904	16.9%	2 741	16.0%	12 804	74.7%	2 955	80.3%	(7.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	22 514	24 196	3 274	14.5%	5 513	24.5%	7 505	31.0%	4 521	18.7%	20 814	86.0%	3 729	85.7%	21.3%
Transfers and grants	-	-	-	-	-	-	-	-	124	-	124	-	-	-	(100.0%)
Other expenditure	65 969	53 709	10 001	15.2%	13 302	20.2%	10 355	19.3%	5 985	11.1%	39 642	73.8%	6 870	68.0%	(12.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(42 333)	(42 972)	38 625		32 642		13 531		(12 327)		72 472		(33 166)		
Transfers recognised - capital	-	-	-	-	12 586	-	8 151	-	-	-	20 737	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	348	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(41 985)	(42 972)	38 625		45 228		21 683		(12 327)		93 209		(33 166)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(41 985)	(42 972)	38 625		45 228		21 683		(12 327)		93 209		(33 166)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(41 985)	(42 972)	38 625		45 228		21 683		(12 327)		93 209		(33 166)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(41 985)	(42 972)	38 625		45 228		21 683		(12 327)		93 209		(33 166)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	127 206	161 631	14 264	11.2%	48 584	38.2%	23 140	14.3%	18 755	11.6%	104 743	64.8%	17 540	67.5%	6.9%
National Government	126 858	161 223	14 178	11.2%	48 566	38.3%	23 140	14.4%	18 732	11.6%	104 616	64.9%	14 251	65.0%	31.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	3 229	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	126 858	161 223	14 178	11.2%	48 566	38.3%	23 140	14.4%	18 732	11.6%	104 616	64.9%	17 479	67.6%	7.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	348	408	86	24.7%	19	5.3%	-	-	22	5.4%	127	31.1%	61	46.3%	(63.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	127 206	161 631	14 264	11.2%	48 584	38.2%	23 140	14.3%	18 755	11.6%	104 743	64.8%	17 540	67.5%	6.9%
Governance and Administration	348	348	86	24.7%	19	5.3%	-	-	22	6.4%	127	36.4%	61	46.3%	(63.3%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	150	150	48	32.0%	10	6.6%	-	-	22	14.8%	80	53.4%	39	107.0%	(43.5%)
Corporate Services	198	198	38	19.2%	9	4.4%	-	-	-	-	47	23.6%	21	11.8%	(100.0%)
Community and Public Safety	-	1 771	-	-	-	-	-	-	-	-	-	-	3 229	64.6%	(100.0%)
Community & Social Services	-	1 771	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	3 229	64.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	60	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	60	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	126 858	159 452	14 178	11.2%	48 566	38.3%	23 140	14.5%	18 732	11.7%	104 616	65.6%	14 251	67.7%	31.5%
Electricity	126 858	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	159 452	14 178	-	48 566	-	23 140	14.5%	18 732	11.7%	104 616	65.6%	14 251	67.7%	31.5%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	303 771	352 938	95 596	31.5%	109 807	36.1%	106 344	30.1%	-	-	311 747	88.3%	7 409	102.7%	(100.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	17 079	27 597	4 342	25.4%	4 690	27.5%	4 422	16.0%	-	-	13 455	48.8%	3 412	85.4%	(100.0%)
Other revenue	537	564	2 778	517.3%	6 217	1 157.7%	7 571	1 343.2%	-	-	16 566	2 938.9%	2 542	931.6%	(100.0%)
Government - operating	152 295	152 674	64 335	42.2%	50 297	33.0%	38 324	25.1%	-	-	152 956	100.2%	300	104.2%	(100.0%)
Government - capital	126 858	161 631	23 544	18.6%	47 400	37.4%	55 253	34.2%	-	-	126 197	78.1%	-	91.2%	-
Interest	7 002	10 472	597	8.5%	1 203	17.2%	774	7.4%	-	-	2 574	24.6%	1 155	48.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(223 460)	(234 280)	(71 226)	31.9%	(51 459)	23.0%	(42 680)	18.2%	-	-	(165 365)	70.6%	(35 470)	84.2%	(100.0%)
Suppliers and employees	(222 696)	(233 516)	(70 462)	31.6%	(51 459)	23.1%	(42 680)	18.3%	-	-	(164 601)	70.5%	(35 470)	84.3%	(100.0%)
Finance charges	(764)	(764)	(764)	100.0%	-	-	-	-	-	-	(764)	100.0%	-	50.8%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	80 312	118 658	24 370	30.3%	58 348	72.7%	63 664	53.7%	-	-	146 382	123.4%	(28 060)	165.4%	(100.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(127 206)	(161 631)	(3 881)	3.1%	(41 335)	32.5%	(31 583)	19.5%	-	-	(76 798)	47.5%	(7 584)	63.0%	(100.0%)
Capital assets	(127 206)	(161 631)	(3 881)	3.1%	(41 335)	32.5%	(31 583)	19.5%	-	-	(76 798)	47.5%	(7 584)	63.0%	(100.0%)
Net Cash from/(used) Investing Activities	(127 206)	(161 631)	(3 881)	3.1%	(41 335)	32.5%	(31 583)	19.5%	-	-	(76 798)	47.5%	(7 584)	63.0%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(46 894)	(42 973)	20 490	(43.7%)	17 012	(36.3%)	32 082	(74.7%)	-	-	69 584	(161.9%)	(35 644)	(49.3%)	(100.0%)
Cash/cash equivalents at the year begin:	21 009	54 079	54 079	257.4%	74 569	354.9%	91 581	169.3%	-	-	54 079	100.0%	85 899	99.9%	(100.0%)
Cash/cash equivalents at the year end:	(25 886)	11 106	74 569	(288.1%)	91 581	(353.8%)	123 663	1 113.4%	-	-	123 663	1 113.4%	50 255	(131.1%)	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr SR Mathobela	034 329 7256
Financial Manager	Mr WJM MNGOMEZULU	034 329 7287

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	125 707	125 707	41 398	32.9%	39 657	31.5%	14 132	11.2%	10 637	8.5%	105 824	84.2%	7 584	64.5%	40.3%
Property rates	20 313	20 313	3 367	16.6%	10 678	52.6%	3 581	17.6%	2 226	11.0%	19 852	97.7%	2 131	85.4%	4.5%
Property rates - penalties and collection charges	-	-	1 442	-	1 995	-	10	-	2	-	3 450	-	1 850	-	(99.9%)
Service charges - electricity revenue	18 829	18 829	2 935	15.6%	2 573	13.7%	2 843	15.1%	1 945	10.3%	10 297	54.7%	2 211	59.8%	(12.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 074	6 074	-	-	-	-	-	-	-	-	-	-	878	48.5%	(100.0%)
Service charges - other	-	-	2 475	-	1 758	-	4 200	-	2 906	-	11 339	-	-	-	(100.0%)
Rental of facilities and equipment	1 586	1 586	1 393	87.8%	56	3.5%	42	2.6%	38	2.4%	1 529	96.4%	37	111.5%	3.7%
Interest earned - external investments	480	480	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	352	-	171	-	1 706	-	340	-	2 570	-	208	-	63.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 804	3 804	60	1.6%	65	1.7%	67	1.8%	60	1.6%	253	6.6%	136	19.1%	(56.2%)
Licences and permits	954	954	230	24.1%	187	19.5%	351	36.8%	199	20.8%	966	101.2%	142	198.0%	39.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	72 621	72 621	29 100	40.1%	22 024	30.3%	1 167	1.6%	2 748	3.8%	55 040	75.8%	1 052	52.8%	161.3%
Other own revenue	1 046	1 046	44	4.2%	149	14.3%	165	15.8%	172	16.5%	531	50.8%	(1 061)	(157.9%)	(116.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	123 998	123 998	31 446	25.4%	24 548	19.8%	22 318	18.0%	23 530	19.0%	101 843	82.1%	16 365	48.8%	43.8%
Employee related costs	50 248	50 248	17 476	34.8%	12 287	24.5%	11 833	23.6%	12 130	24.1%	53 727	106.9%	8 477	50.1%	43.1%
Remuneration of councillors	5 464	5 464	3 000	54.9%	1 386	25.4%	1 480	27.1%	1 292	23.6%	7 159	131.0%	1 014	60.7%	27.4%
Debt impairment	10 907	10 907	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 254	7 254	-	-	-	-	-	-	-	-	-	-	-	.3%	-
Finance charges	150	150	174	115.7%	79	52.5%	77	51.2%	(195)	(129.7%)	135	89.7%	78	-	(350.8%)
Bulk purchases	18 163	18 163	5 848	32.2%	4 692	25.8%	4 599	25.3%	4 574	25.2%	19 714	108.5%	4 347	101.1%	5.2%
Other Materials	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 763	7 763	4 394	56.6%	4 944	63.7%	3 374	43.5%	3 071	39.6%	15 784	203.3%	2 182	124.3%	40.7%
Transfers and grants	-	-	-	-	440	-	28	-	1 464	-	1 932	-	-	-	(100.0%)
Other expenditure	21 549	21 549	553	2.6%	719	3.3%	926	4.3%	1 194	5.5%	3 392	15.7%	268	17.6%	345.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 710	1 710	9 952		15 109		(8 186)		(12 894)		3 981		(8 781)		
Transfers recognised - capital	-	-	14 114	-	9 884	-	3 684	-	13 815	-	41 498	-	2 840	181.6%	386.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 710	1 710	24 066		24 993		(4 502)		921		45 479		(5 941)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 710	1 710	24 066		24 993		(4 502)		921		45 479		(5 941)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 710	1 710	24 066		24 993		(4 502)		921		45 479		(5 941)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 710	1 710	24 066		24 993		(4 502)		921		45 479		(5 941)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	41 414	41 414	9 563	23.1%	14 392	34.8%	4 751	11.5%	18 432	44.5%	47 138	113.8%	12 766	125.2%	44.4%
National Government	41 414	41 414	9 563	23.1%	14 392	34.8%	4 751	11.5%	18 432	44.5%	47 138	113.8%	12 766	126.1%	44.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 414	41 414	9 563	23.1%	14 392	34.8%	4 751	11.5%	18 432	44.5%	47 138	113.8%	12 766	126.1%	44.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	41 414	41 414	9 563	23.1%	14 392	34.8%	4 751	11.5%	18 432	44.5%	47 138	113.8%	12 766	125.2%	44.4%
Governance and Administration	1 240	1 240	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 240	1 240	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 874	26 874	4 135	15.4%	6 066	22.6%	4 016	14.9%	17 792	66.2%	32 009	119.1%	5 129	124.7%	246.9%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	26 874	26 874	4 135	15.4%	6 066	22.6%	4 016	14.9%	17 792	66.2%	32 009	119.1%	5 129	124.7%	246.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 300	13 300	5 428	40.8%	8 326	62.6%	735	5.5%	640	4.8%	15 128	113.7%	7 636	127.0%	(91.6%)
Electricity	13 300	13 300	5 428	40.8%	8 326	62.6%	735	5.5%	640	4.8%	15 128	113.7%	7 636	127.0%	(91.6%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	165 381	165 381	57 825	35.0%	59 018	35.7%	60 864	36.8%	37 682	22.8%	215 390	130.2%	18 253	105.7%	106.4%
Property rates, penalties and collection charges	20 313	20 313	1 164	5.7%	5 257	25.9%	3 827	18.8%	1 843	9.1%	12 091	59.5%	1 092	126.8%	68.8%
Service charges	24 903	24 903	3 327	13.4%	2 939	11.8%	3 133	12.6%	3 354	13.5%	12 753	51.2%	2 551	90.3%	31.5%
Other revenue	6 890	6 890	4 410	64.0%	12 011	174.3%	20 962	304.2%	32 463	471.2%	69 845	1 013.8%	8 482	915.0%	282.7%
Government - operating	73 121	73 121	33 642	46.0%	25 169	34.4%	19 156	26.2%	-	-	77 967	106.6%	-	64.6%	-
Government - capital	39 674	39 674	15 000	37.8%	13 550	34.2%	13 762	34.7%	-	-	42 312	106.6%	6 000	97.7%	(100.0%)
Interest	480	480	282	58.8%	92	19.1%	24	5.0%	23	4.8%	421	87.7%	128	146.8%	(82.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(107 275)	(107 275)	(46 059)	42.9%	(54 769)	51.1%	(53 074)	49.5%	(23 094)	21.5%	(176 996)	165.0%	(16 144)	103.3%	43.0%
Suppliers and employees	(107 125)	(107 125)	(46 042)	43.0%	(54 725)	51.1%	(53 050)	49.5%	(23 052)	21.5%	(176 869)	165.1%	(16 127)	101.2%	42.9%
Finance charges	(150)	(150)	(17)	11.1%	(45)	29.8%	(23)	15.5%	(42)	28.1%	(127)	84.5%	(17)	50.6%	143.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	58 106	58 106	11 766	20.2%	4 249	7.3%	7 791	13.4%	14 589	25.1%	38 395	66.1%	2 109	112.3%	591.8%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(39 674)	(39 674)	(2 183)	5.5%	(14 392)	36.3%	(4 751)	12.0%	(18 432)	46.5%	(39 758)	100.2%	(12 555)	110.4%	46.8%
Capital assets	(39 674)	(39 674)	(2 183)	5.5%	(14 392)	36.3%	(4 751)	12.0%	(18 432)	46.5%	(39 758)	100.2%	(12 555)	110.4%	46.8%
Net Cash from/(used) Investing Activities	(39 674)	(39 674)	(2 183)	5.5%	(14 392)	36.3%	(4 751)	12.0%	(18 432)	46.5%	(39 758)	100.2%	(12 555)	110.4%	46.8%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	18 432	18 432	9 583	52.0%	(10 143)	(55.0%)	3 040	16.5%	(3 844)	(20.9%)	(1 363)	(7.4%)	(10 446)	87.7%	(63.2%)
Cash/cash equivalents at the year begin:	14	14	2 794	19 589.7%	12 378	86 775.4%	2 235	15 667.2%	5 275	36 979.1%	2 794	19 589.7%	7 593	-	(30.5%)
Cash/cash equivalents at the year end:	18 446	18 446	12 378	67.1%	2 235	12.1%	5 275	28.6%	1 431	7.8%	1 431	7.8%	(2 853)	87.2%	(150.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 458	22.6%	(23)	(,4%)	341	5.3%	4 684	72.5%	6 460	4.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 090	5.2%	(31)	(,1%)	855	2.1%	37 639	92.8%	40 553	29.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 370	1.6%	(2)	-	661	.8%	83 062	97.6%	85 092	60.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 931	50.6%	-	-	1 931	24.8%	1 910	24.6%	7 772	5.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Total By Income Source	8 850	6.3%	(56)	-	3 789	2.7%	127 295	91.0%	139 878	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 229	7.2%	-	-	544	3.2%	15 208	89.6%	16 981	12.1%	-	-	-	-
Commercial	2 516	13.2%	(21)	(,1%)	832	4.4%	15 770	82.6%	19 097	13.7%	-	-	-	-
Households	4 579	4.7%	(34)	-	2 147	2.2%	90 835	93.1%	97 527	69.7%	-	-	-	-
Other	525	8.4%	(1)	-	265	4.2%	5 483	87.4%	6 273	4.5%	-	-	-	-
Total By Customer Group	8 850	6.3%	(56)	-	3 789	2.7%	127 295	91.0%	139 878	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 609	100.0%	-	-	-	-	-	-	1 609	20.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(324)	(5.6%)	-	-	227	3.9%	5 887	101.7%	5 790	74.4%
Auditor-General	-	-	-	-	-	-	0	100.0%	0	-
Other	10	2.5%	-	-	-	-	375	97.5%	384	4.9%
Total	1 295	16.6%	-	-	227	2.9%	6 262	80.4%	7 784	100.0%

Contact Details

Municipal Manager	Mr MP Khathide	034 995 1650
Financial Manager	Mr S Mngwengwe	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	227 291	235 944	72 503	31.9%	79 735	35.1%	32 179	13.6%	52 940	22.4%	237 358	100.6%	29 610	118.8%	78.8%
Property rates	36 826	36 826	6 033	16.4%	11 204	30.4%	11 001	29.9%	7 510	20.4%	35 749	97.1%	10 370	102.4%	(27.6%)
Property rates - penalties and collection charges	-	-	0	-	1	-	1	-	0	-	2	-	1	-	(33.5%)
Service charges - electricity revenue	37 385	37 385	9 179	24.6%	15 853	42.4%	11 005	29.4%	6 353	17.0%	42 389	113.4%	8 914	102.6%	(28.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10 523	10 523	2 791	26.5%	4 430	42.1%	2 653	25.2%	1 771	16.8%	11 645	110.7%	2 524	100.9%	(29.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	455	458	104	22.9%	210	46.2%	112	24.5%	92	20.1%	518	113.2%	215	102.7%	(57.2%)
Interest earned - external investments	1 549	1 337	458	29.6%	416	26.9%	200	15.0%	214	16.0%	1 289	96.4%	360	92.0%	(40.5%)
Interest earned - outstanding debtors	8 096	10 860	1 779	22.0%	3 500	43.2%	2 787	25.7%	1 887	17.4%	9 953	91.6%	2 575	113.7%	(26.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	491	1 482	3	.5%	12	2.4%	39	2.6%	2 510	169.3%	2 563	172.9%	2	13.4%	119 402.4%
Licences and permits	1 566	1 354	343	21.9%	302	19.3%	401	29.6%	259	19.1%	1 305	96.4%	332	92.0%	(21.9%)
Agency services	790	750	184	23.3%	187	23.7%	278	37.1%	195	26.0%	844	112.6%	213	69.0%	(8.4%)
Transfers recognised - operational	128 283	133 283	51 400	40.1%	43 312	33.8%	3 518	2.6%	32 070	24.1%	130 300	97.8%	3 605	131.6%	789.6%
Other own revenue	1 327	1 686	228	17.1%	309	23.3%	184	10.9%	79	4.7%	799	47.4%	499	141.5%	(84.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	263 912	260 831	52 639	19.9%	74 740	28.3%	61 847	23.7%	49 283	18.9%	238 509	91.4%	63 832	91.2%	(22.8%)
Employee related costs	89 103	79 621	20 430	22.9%	19 875	22.3%	20 613	25.9%	13 869	17.4%	74 786	93.9%	19 374	96.6%	(28.4%)
Remuneration of councillors	9 864	9 626	1 703	17.3%	2 237	22.7%	1 944	20.2%	1 188	12.3%	7 071	73.5%	1 887	91.3%	(37.0%)
Debt impairment	15 707	11 900	-	-	3 927	25.0%	2 624	22.0%	4 284	36.0%	10 834	91.0%	3 729	93.3%	14.9%
Depreciation and asset impairment	12 742	15 000	3 185	25.0%	3 185	25.0%	2 124	14.2%	714	4.8%	9 209	61.4%	3 025	97.9%	(76.4%)
Finance charges	2 660	1 892	508	19.1%	202	7.6%	519	27.4%	(140)	(7.4%)	1 090	57.6%	343	36.6%	(140.7%)
Bulk purchases	28 812	28 812	2 709	9.4%	13 791	47.9%	4 985	17.3%	4 054	14.1%	25 539	88.6%	5 882	93.6%	(31.1%)
Other Materials	12 930	33 819	609	4.7%	2 133	16.5%	698	2.1%	6 809	20.1%	10 250	30.3%	1 957	38.8%	248.0%
Contracted services	21 998	26 245	6 640	30.2%	7 237	32.9%	8 629	32.9%	2 754	10.5%	25 261	96.2%	11 960	113.2%	(77.0%)
Transfers and grants	2 544	2 544	-	-	-	-	4	.2%	-	-	4	.2%	-	-	-
Other expenditure	67 551	51 372	16 854	25.0%	22 153	32.8%	19 587	38.1%	15 750	30.7%	74 343	144.7%	15 675	89.1%	.5%
Loss on disposal of PPE	-	-	-	-	-	-	121	-	-	-	121	-	-	-	-
Surplus/(Deficit)	(36 620)	(24 887)	19 864		4 995		(29 668)		3 658		(1 151)		(34 222)		
Transfers recognised - capital	34 904	40 173	6 579	18.8%	9 177	26.3%	2 062	5.1%	7 508	18.7%	25 326	63.0%	10 722	128.8%	(30.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 716)	15 286	26 444		14 172		(27 606)		11 165		24 175		(23 500)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(1 716)	15 286	26 444		14 172		(27 606)		11 165		24 175		(23 500)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 716)	15 286	26 444		14 172		(27 606)		11 165		24 175		(23 500)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 716)	15 286	26 444		14 172		(27 606)		11 165		24 175		(23 500)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	67 471	48 623	4 935	7.3%	7 793	11.5%	31 349	64.5%	-	-	44 076	90.6%	7 471	46.3%	(100.0%)
National Government	34 904	34 904	4 935	14.1%	5 384	15.4%	26 850	76.9%	-	-	37 169	106.5%	5 590	58.6%	(100.0%)
Provincial Government	-	5 269	-	-	2 250	-	4 499	85.4%	-	-	6 749	128.1%	1 874	41.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 904	40 173	4 935	14.1%	7 634	21.9%	31 349	78.0%	-	-	43 918	109.3%	7 463	56.2%	(100.0%)
Borrowing	24 600	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 967	1 450	-	-	159	2.0%	-	-	-	-	159	10.9%	7	52.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	67 471	48 623	4 935	7.3%	7 793	11.5%	31 349	64.5%	-	-	44 076	90.6%	7 471	46.3%	(100.0%)
Governance and Administration	16 217	7 450	-	-	112	.7%	112	1.5%	-	-	225	3.0%	7	34.0%	(100.0%)
Executive & Council	39	-	-	-	-	-	-	-	-	-	-	-	-	55.1%	-
Budget & Treasury Office	16 179	7 450	-	-	-	-	-	-	-	-	-	-	7	34.5%	(100.0%)
Corporate Services	-	-	-	-	112	-	112	-	-	-	225	-	-	20.8%	-
Community and Public Safety	5 034	27 786	4 380	87.0%	6 226	123.7%	25 999	93.6%	-	-	36 605	131.7%	2 830	269.3%	(100.0%)
Community & Social Services	974	7 939	3 135	321.9%	822	84.4%	2 761	34.8%	-	-	6 718	84.6%	2 083	3 187.7%	(100.0%)
Sport And Recreation	-	14 078	1 245	-	3 154	-	18 739	133.1%	-	-	23 138	164.4%	746	-	(100.0%)
Public Safety	4 060	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	5 269	-	-	2 250	-	4 499	85.4%	-	-	6 749	128.1%	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	36 430	4 887	555	1.5%	853	2.3%	3 366	68.9%	-	-	4 774	97.7%	4 634	38.5%	(100.0%)
Planning and Development	26 830	-	387	1.4%	-	-	498	-	-	-	886	-	1 874	8.7%	(100.0%)
Road Transport	9 600	4 887	167	1.7%	853	8.9%	2 867	58.7%	-	-	3 888	79.5%	2 760	234.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 790	8 500	-	-	601	6.1%	1 872	22.0%	-	-	2 473	29.1%	-	31.7%	-
Electricity	9 750	8 500	-	-	601	6.2%	1 872	22.0%	-	-	2 473	29.1%	-	34.2%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	249 667	263 936	90 967	36.4%	88 549	35.5%	63 743	24.2%	18 794	7.1%	262 053	99.3%	32 466	105.7%	(42.1%)
Property rates, penalties and collection charges	28 079	32 079	8 292	29.5%	7 981	28.4%	7 945	24.8%	6 570	20.5%	30 787	96.0%	10 296	105.8%	(36.2%)
Service charges	45 055	45 055	10 903	24.2%	11 350	25.2%	13 256	29.4%	9 495	21.1%	45 003	99.9%	12 068	103.7%	(21.3%)
Other revenue	4 910	4 910	4 093	83.4%	5 389	109.8%	1 808	36.8%	629	12.8%	11 919	242.7%	1 279	244.7%	(50.9%)
Government - operating	127 075	132 075	52 492	41.3%	43 620	34.3%	29 932	22.7%	-	-	126 044	95.4%	2 399	99.7%	(100.0%)
Government - capital	34 904	40 173	15 000	43.0%	20 028	57.4%	10 503	26.1%	-	-	45 531	113.3%	4 268	126.2%	(100.0%)
Interest	9 645	9 645	187	1.9%	181	1.9%	300	3.1%	2 101	21.8%	2 769	28.7%	2 156	32.4%	(2.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(204 680)	(217 080)	(44 978)	22.0%	(62 674)	30.6%	(62 135)	28.6%	(45 497)	21.0%	(215 284)	99.2%	(56 493)	148.8%	(19.5%)
Suppliers and employees	(200 245)	(212 645)	(44 607)	22.3%	(62 472)	31.2%	(61 616)	29.0%	(45 188)	21.3%	(213 883)	100.6%	(55 891)	151.8%	(19.2%)
Finance charges	(1 892)	(1 892)	(371)	19.6%	(202)	10.7%	(519)	27.4%	(309)	16.3%	(1 401)	74.0%	(602)	54.4%	(48.7%)
Transfers and grants	(2 544)	(2 544)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	44 987	46 856	45 989	102.2%	25 874	57.5%	1 609	3.4%	(26 703)	(57.0%)	46 770	99.8%	(24 027)	(90.7%)	11.1%
Cash Flow from Investing Activities															
Receipts	-	-	5 109	-	(18 448)	-	(13)	-	(741)	-	(14 094)	-	2 041	3 635.2%	(136.3%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	2 041	-	(100.0%)
Decrease (increase) in non-current investments	-	-	5 109	-	(18 448)	-	(13)	-	(741)	-	(14 094)	-	-	-	(100.0%)
Payments	(43 621)	(48 623)	(6 082)	13.9%	(9 546)	21.9%	(1 026)	2.1%	(3 498)	7.2%	(20 152)	41.4%	(4 746)	90.4%	(26.3%)
Capital assets	(43 621)	(48 623)	(6 082)	13.9%	(9 546)	21.9%	(1 026)	2.1%	(3 498)	7.2%	(20 152)	41.4%	(4 746)	90.4%	(26.3%)
Net Cash from/(used) Investing Activities	(43 621)	(48 623)	(973)	2.2%	(27 994)	64.2%	(1 039)	2.1%	(4 239)	8.7%	(34 246)	70.4%	(2 705)	(154.0%)	56.7%
Cash Flow from Financing Activities															
Receipts	5 000	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5 000	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 250)	(5 168)	(1 266)	39.0%	(1 114)	34.3%	(569)	11.0%	(569)	11.0%	(3 518)	68.1%	(382)	93.6%	48.7%
Repayment of borrowing	(3 250)	(5 168)	(1 266)	39.0%	(1 114)	34.3%	(569)	11.0%	(569)	11.0%	(3 518)	68.1%	(382)	93.6%	48.7%
Net Cash from/(used) Financing Activities	1 750	1 832	(1 266)	(72.4%)	(1 114)	(63.6%)	(569)	(31.0%)	(569)	(31.0%)	(3 518)	(192.0%)	(382)	(44.8%)	48.7%
Net Increase/(Decrease) in cash held	3 116	64	43 749	1 404.2%	(3 233)	(103.8%)	0	.7%	(31 510)	(48 872.0%)	9 006	13 968.6%	(27 115)	128.6%	16.2%
Cash/cash equivalents at the year begin:	1 604	450	450	28.1%	44 200	2 755.8%	40 966	9 094.2%	40 967	9 094.3%	450	100.0%	44 271	100.0%	(7.5%)
Cash/cash equivalents at the year end:	4 719	515	44 200	936.6%	40 966	868.0%	40 967	7 955.6%	9 457	1 836.5%	9 457	1 836.5%	17 156	125.2%	(44.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Musa Nxumalo	034 413 1223
Financial Manager	Mr Johannes Nkosi	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	517 105	493 206	107 410	20.8%	152 305	29.5%	87 746	17.8%	91 312	18.5%	438 773	89.0%	139 494	80.0%	(34.5%)
Property rates	71 974	65 809	18 076	25.1%	17 539	24.4%	17 870	27.2%	17 796	27.0%	71 281	108.3%	17 749	95.3%	.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	182 487	176 627	23 712	13.0%	60 296	33.0%	43 319	24.5%	48 303	27.3%	175 630	99.4%	20 393	59.4%	136.9%
Service charges - water revenue	39 102	33 939	8 694	22.2%	7 892	20.2%	7 655	22.6%	8 417	24.8%	32 658	96.2%	19 779	125.7%	(57.4%)
Service charges - sanitation revenue	19 565	22 400	6 785	34.7%	6 693	34.2%	6 716	30.0%	6 857	30.6%	27 051	120.8%	1 531	31.5%	347.8%
Service charges - refuse revenue	15 689	14 910	5 057	32.2%	4 482	28.6%	4 458	29.9%	4 421	29.7%	18 419	123.5%	3 131	64.5%	41.2%
Service charges - other	-	-	23 744	-	-	-	48	-	69	-	23 861	-	24 355	-	(99.7%)
Rental of facilities and equipment	3 835	2 988	3 135	81.7%	215	5.6%	569	19.1%	(10)	(.3%)	3 909	130.8%	15 220	1 350.6%	(100.1%)
Interest earned - external investments	-	1 846	-	-	1 838	-	83	4.5%	94	5.1%	2 015	109.1%	158	234.7%	(40.4%)
Interest earned - outstanding debtors	-	3 165	-	-	2	-	2 345	74.1%	2 530	79.9%	4 877	154.1%	2 627	93 582.5%	(3.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 227	2 186	305	24.9%	530	43.2%	6 528	298.6%	(2 838)	(129.9%)	4 524	207.0%	540	64.6%	(625.9%)
Licences and permits	4 825	4 844	995	20.6%	1 033	21.4%	1 205	24.9%	1 166	24.1%	4 399	90.8%	16 298	941.1%	(92.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	154 294	163 596	1 456	.9%	55 313	35.8%	(3 450)	(2.1%)	4 075	2.5%	57 395	35.1%	-	12.0%	(100.0%)
Other own revenue	24 107	896	15 451	64.1%	(3 528)	(14.6%)	400	44.6%	433	48.3%	12 756	1 424.0%	17 713	1 405.6%	(97.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	540 078	560 806	80 616	14.9%	115 762	21.4%	191 774	34.2%	129 668	23.1%	517 820	92.3%	107 635	75.3%	20.5%
Employee related costs	147 553	158 768	12 977	8.8%	42 463	28.8%	98 260	61.9%	50 449	31.8%	204 149	128.6%	45 060	58.4%	12.0%
Remuneration of councillors	21 532	16 450	-	-	-	-	12 035	73.2%	3 996	24.3%	16 032	97.5%	-	-	(100.0%)
Debt impairment	7 283	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	61 600	72 595	-	-	-	-	-	-	676	.9%	676	.9%	-	334.8%	(100.0%)
Finance charges	-	-	-	-	-	-	39	-	(20 289)	-	(20 250)	-	-	-	(100.0%)
Bulk purchases	-	159 102	45 458	-	9 744	-	54 756	34.4%	41 921	26.3%	151 878	95.5%	9 228	33.0%	354.3%
Other Materials	-	16 203	3 139	-	8 773	-	7 568	46.7%	1 523	9.4%	21 004	129.6%	22 223	150.2%	(93.1%)
Contracted services	-	86 893	6 512	-	32 590	-	10 563	12.2%	29 038	33.4%	78 702	90.6%	18 950	39.6%	53.2%
Transfers and grants	36 434	1 000	157	.4%	-	-	3 549	354.9%	2 197	219.7%	5 904	590.4%	110	7.1%	1 899.2%
Other expenditure	265 677	49 796	12 346	4.6%	22 191	8.4%	5 004	10.0%	20 157	40.5%	59 699	119.9%	12 063	103.4%	67.1%
Loss on disposal of PPE	-	-	27	-	-	-	-	-	-	-	27	-	-	-	-
Surplus/(Deficit)	(22 973)	(67 601)	26 794		36 543		(104 028)		(38 356)		(79 046)		31 859		
Transfers recognised - capital	-	36 112	133	-	15 000	-	-	-	12 434	34.4%	27 567	76.3%	10 331	-	20.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(22 973)	(31 488)	26 927		51 543		(104 028)		(25 922)		(51 479)		42 191		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(22 973)	(31 488)	26 927		51 543		(104 028)		(25 922)		(51 479)		42 191		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(22 973)	(31 488)	26 927		51 543		(104 028)		(25 922)		(51 479)		42 191		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(22 973)	(31 488)	26 927		51 543		(104 028)		(25 922)		(51 479)		42 191		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	41 284	38 512	6 524	15.8%	7 871	19.1%	6	-	14 758	38.3%	29 158	75.7%	3 745	68.3%	294.1%
National Government	36 434	-	6 524	17.9%	7 871	21.6%	-	-	-	-	14 395	-	3 745	85.3%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	283	-	283	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 434	-	6 524	17.9%	7 871	21.6%	-	-	283	-	14 678	-	3 745	82.4%	(92.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 850	17 662	-	-	-	-	6	-	14 474	82.0%	14 480	82.0%	-	-	(100.0%)
Public contributions and donations	-	20 851	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	41 284	38 512	6 524	15.8%	7 871	19.1%	6	-	14 758	38.3%	29 158	75.7%	3 745	68.3%	294.1%
Governance and Administration	1 150	400	-	-	-	-	6	1.5%	-	-	6	1.5%	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	900	400	-	-	-	-	6	1.5%	-	-	6	1.5%	-	-	-
Community and Public Safety	450	13 549	-	-	-	-	-	-	5 241	38.7%	5 241	38.7%	-	-	(100.0%)
Community & Social Services	150	13 549	-	-	-	-	-	-	5 241	38.7%	5 241	38.7%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	36 434	20 851	6 524	17.9%	7 871	21.6%	-	-	9 497	45.5%	23 892	114.6%	3 745	6 860.5%	153.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	36 434	20 851	6 524	17.9%	7 871	21.6%	-	-	9 497	45.5%	23 892	114.6%	3 745	-	153.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 250	3 712	-	-	-	-	-	-	20	.5%	20	.5%	-	3.2%	(100.0%)
Electricity	3 000	2 000	-	-	-	-	-	-	20	1.0%	20	1.0%	-	3.7%	(100.0%)
Water	250	1 712	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	514 353	514 408	125 497	24.4%	172 987	33.6%	101 473	19.7%	104 231	20.3%	504 188	98.0%	94 778	106.5%	10.0%
Property rates, penalties and collection charges	71 974	65 809	17 691	24.6%	17 539	24.4%	17 882	27.2%	17 796	27.0%	70 907	107.7%	17 744	109.0%	.3%
Service charges	239 860	232 966	55 033	22.9%	63 109	26.3%	61 490	26.4%	68 068	29.2%	247 700	106.3%	50 433	90.8%	35.0%
Other revenue	9 945	10 915	11 647	117.1%	10 185	102.4%	6 610	60.6%	(972)	(8.9%)	27 471	251.7%	19 229	208.5%	(105.1%)
Government - operating	154 294	163 596	5 912	3.8%	65 313	42.3%	12 961	7.9%	4 282	2.6%	88 468	54.1%	-	94.3%	(100.0%)
Government - capital	36 434	36 112	25 628	70.3%	15 000	41.2%	-	-	12 434	34.4%	53 062	146.9%	-	109.4%	(100.0%)
Interest	1 846	5 011	9 587	519.3%	1 840	99.7%	2 530	50.5%	2 624	52.4%	16 581	330.9%	7 372	1 142.1%	(64.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(477 920)	(479 599)	(107 734)	22.5%	(113 103)	23.7%	(193 552)	40.4%	(132 917)	27.7%	(547 305)	114.1%	(166 520)	103.7%	(20.2%)
Suppliers and employees	(477 242)	(478 599)	(107 693)	22.6%	(113 103)	23.7%	(190 368)	39.8%	(151 008)	31.6%	(562 173)	117.5%	(166 520)	108.4%	(9.3%)
Finance charges	(578)	-	-	-	-	-	(41)	-	20 289	-	20 248	-	-	-	(100.0%)
Transfers and grants	(100)	(1 000)	(41)	40.9%	-	-	(3 142)	314.2%	(2 197)	219.7%	(5 380)	538.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	36 432	34 809	17 763	48.8%	59 884	164.4%	(92 079)	(264.5%)	(28 686)	(82.4%)	(43 117)	(123.9%)	(71 742)	134.8%	(60.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	22 800	-	(10 734)	-	12 066	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	22 800	-	(10 734)	-	12 066	-	-	-	(100.0%)
Payments	(36 434)	(39 012)	-	-	(5 069)	13.9%	(6 048)	15.5%	(14 805)	37.9%	(25 922)	66.4%	(18 179)	110.7%	(18.6%)
Capital assets	(36 434)	(39 012)	-	-	(5 069)	13.9%	(6 048)	15.5%	(14 805)	37.9%	(25 922)	66.4%	(18 179)	110.7%	(18.6%)
Net Cash from/(used) Investing Activities	(36 434)	(39 012)	-	-	(5 069)	13.9%	16 752	(42.9%)	(25 539)	65.5%	(13 856)	35.5%	(18 179)	110.7%	40.5%
Cash Flow from Financing Activities															
Receipts	-	-	(4 602)	-	-	-	(1 237)	-	3 841	-	(1 998)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(4 602)	-	-	-	(1 237)	-	3 841	-	(1 998)	-	-	-	(100.0%)
Payments	-	21 353	(212)	-	-	-	-	-	-	-	(212)	(1.0%)	-	-	-
Repayment of borrowing	-	21 353	(212)	-	-	-	-	-	-	-	(212)	(1.0%)	-	-	-
Net Cash from/(used) Financing Activities	-	21 353	(4 814)	-	-	-	(1 237)	(5.8%)	3 841	18.0%	(2 209)	(10.3%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(2)	17 150	12 949	(781 500.1%)	54 816	(3 308 135.5%)	(76 564)	(446.4%)	(50 383)	(293.8%)	(59 182)	(345.1%)	(89 921)	52.4%	(44.0%)
Cash/cash equivalents at the year begin:	11 709	-	-	-	12 949	110.6%	67 765	-	(8 798)	-	-	-	94 367	112.8%	(109.3%)
Cash/cash equivalents at the year end:	11 707	17 150	12 949	110.6%	67 765	578.8%	(8 798)	(51.3%)	(59 182)	(345.1%)	(59 182)	(345.1%)	4 446	(81.7%)	(1 431.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 508	10.6%	1 791	5.4%	815	2.5%	27 036	81.6%	33 149	17.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 659	33.7%	827	3.2%	709	2.8%	15 470	60.3%	25 665	13.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 029	7.3%	1 596	2.9%	1 353	2.5%	48 051	87.3%	55 029	28.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 174	6.7%	1 153	3.5%	1 015	3.1%	28 207	86.7%	32 549	17.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 520	6.4%	844	3.5%	749	3.1%	20 751	87.0%	23 864	12.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	460	2.6%	441	2.5%	457	2.6%	16 497	92.4%	17 855	9.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(394)	(14.1%)	(131)	(4.7%)	(78)	(2.8%)	3 401	121.5%	2 799	1.5%	-	-	-	-
Total By Income Source	19 956	10.5%	6 521	3.4%	5 020	2.6%	159 413	83.5%	190 909	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 519	21.2%	306	4.3%	227	3.2%	5 127	71.4%	7 179	3.8%	-	-	-	-
Commercial	6 918	35.4%	538	2.8%	437	2.2%	11 628	59.6%	19 520	10.2%	-	-	-	-
Households	8 629	6.6%	3 996	3.0%	3 684	2.8%	115 264	87.6%	131 574	68.9%	-	-	-	-
Other	2 889	8.9%	1 681	5.2%	672	2.1%	27 394	83.9%	32 636	17.1%	-	-	-	-
Total By Customer Group	19 956	10.5%	6 521	3.4%	5 020	2.6%	159 413	83.5%	190 909	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr BE Ntanzi	034 982 2133
Financial Manager	Mr H.A. Mahomed	034 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	173 695	174 244	74 289	42.8%	52 682	30.3%	39 762	22.8%	5 812	3.3%	172 545	99.0%	13 031	111.4%	(55.4%)
Property rates	22 995	22 995	13 579	59.1%	2 848	12.4%	2 848	12.4%	2 848	12.4%	22 122	96.2%	2 629	98.0%	8.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 018	2 018	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	504	-	502	-	469	-	502	-	1 977	-	456	95.8%	10.1%
Rental of facilities and equipment	246	246	61	24.6%	44	17.8%	49	19.8%	57	23.0%	210	85.3%	59	82.5%	(4.9%)
Interest earned - external investments	1 940	1 940	464	23.9%	358	18.5%	434	22.3%	325	16.7%	1 581	81.5%	358	50.2%	(9.3%)
Interest earned - outstanding debtors	1 100	2 600	983	89.3%	907	82.5%	805	31.0%	824	31.7%	3 519	135.3%	-	27.4%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	324	324	102	31.4%	97	29.8%	53	16.3%	157	48.3%	408	125.8%	868	872.2%	(81.9%)
Licences and permits	888	888	225	25.3%	222	25.0%	212	23.9%	187	21.1%	847	95.4%	199	102.8%	(5.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	142 909	141 959	58 339	40.8%	47 662	33.4%	34 856	24.6%	839	.6%	141 696	99.8%	8 437	114.9%	(90.1%)
Other own revenue	1 273	1 273	33	2.6%	42	3.3%	38	3.0%	74	5.8%	186	14.6%	25	35.4%	194.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	164 775	170 204	36 608	22.2%	53 536	32.5%	51 063	30.0%	46 765	27.5%	187 972	110.4%	38 198	101.6%	22.4%
Employee related costs	83 215	82 630	21 311	25.6%	26 472	31.8%	22 724	27.5%	21 660	26.2%	92 167	111.5%	19 933	121.0%	8.7%
Remuneration of councillors	14 822	14 822	3 420	23.1%	2 326	15.7%	3 262	22.0%	3 391	22.9%	12 399	83.7%	4 085	99.7%	(17.0%)
Debt impairment	1 736	1 736	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 916	4 916	-	-	3 569	72.6%	7 476	152.1%	5 544	112.8%	16 589	337.4%	29	1.2%	19 149.0%
Finance charges	200	60	1	.4%	1	.5%	4	7.0%	4	6.9%	10	16.9%	-	.2%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	4 540	1 386	317	7.0%	399	8.8%	301	21.7%	419	30.2%	1 436	103.6%	-	-	(100.0%)
Contracted services	24 051	-	1 634	6.8%	-	-	3 599	-	-	-	5 233	-	6 113	147.4%	(100.0%)
Transfers and grants	1 550	-	-	-	-	-	86	-	-	-	86	-	-	-	-
Other expenditure	29 745	64 654	9 924	33.4%	20 768	69.8%	13 612	21.1%	15 747	24.4%	60 051	92.9%	8 038	76.8%	95.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 920	4 040	37 681		(854)		(11 301)		(40 953)		(15 427)		(25 167)		
Transfers recognised - capital	46 286	46 286	11 734	25.4%	16 859	36.4%	5 761	12.4%	12 983	28.0%	47 336	102.3%	11 357	53.4%	14.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	55 206	50 326	49 415		16 005		(5 540)		(27 970)		31 909		(13 810)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	55 206	50 326	49 415		16 005		(5 540)		(27 970)		31 909		(13 810)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	55 206	50 326	49 415		16 005		(5 540)		(27 970)		31 909		(13 810)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	55 206	50 326	49 415		16 005		(5 540)		(27 970)		31 909		(13 810)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	55 206	50 326	8 569	15.5%	16 386	29.7%	5 538	11.0%	13 923	27.7%	44 417	88.3%	19 792	89.3%	(29.7%)
National Government	46 286	46 286	8 569	18.5%	16 386	35.4%	5 219	11.3%	13 370	28.9%	43 544	94.1%	19 792	94.0%	(32.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	46 286	46 286	8 569	18.5%	16 386	35.4%	5 219	11.3%	13 370	28.9%	43 544	94.1%	19 792	94.0%	(32.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 920	4 040	-	-	-	-	319	7.9%	553	13.7%	873	21.6%	-	85.2%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	55 206	50 326	8 569	15.5%	16 386	29.7%	5 538	11.0%	13 923	27.7%	44 417	88.3%	19 792	89.3%	(29.7%)
Governance and Administration	420	290	-	-	-	-	319	110.1%	553	190.8%	873	300.9%	-	45.4%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	4	-	4	-	-	.6%	(100.0%)
Budget & Treasury Office	30	-	-	-	-	-	11	-	-	-	11	-	-	818.1%	-
Corporate Services	390	290	-	-	-	-	308	106.3%	550	189.5%	858	295.8%	-	28.1%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	638.8%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	3 194.2%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	54 786	50 036	8 569	15.6%	16 386	29.9%	5 219	10.4%	13 370	26.7%	43 544	87.0%	19 792	91.1%	(32.4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	54 786	50 036	8 569	15.6%	16 386	29.9%	5 219	10.4%	13 370	26.7%	43 544	87.0%	19 792	93.9%	(32.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	210 707	212 188	101 989	48.4%	127 996	60.7%	103 672	48.9%	36 296	17.1%	369 952	174.4%	5 048	97.7%	619.0%
Property rates, penalties and collection charges	16 326	18 396	3 384	20.7%	8 954	54.8%	5 104	27.7%	2 211	12.0%	19 653	106.8%	2 878	91.3%	(23.2%)
Service charges	686	1 170	353	51.5%	203	29.6%	222	19.0%	418	35.7%	1 197	102.2%	-	-	(100.0%)
Other revenue	2 559	2 436	24 413	954.0%	47 469	1 855.0%	54 879	2 252.7%	33 341	1 368.6%	160 102	6 571.9%	1 814	65.8%	1 738.1%
Government - operating	142 909	141 959	60 375	42.2%	46 012	32.2%	34 747	24.5%	-	-	141 134	99.4%	-	100.0%	-
Government - capital	46 286	46 286	13 000	28.1%	25 000	54.0%	8 286	17.9%	-	-	46 286	100.0%	-	100.0%	-
Interest	1 940	1 940	464	23.9%	358	18.5%	434	22.3%	324	16.7%	1 580	81.5%	357	85.2%	(9.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(158 123)	(166 473)	(71 379)	45.1%	(93 763)	59.3%	(100 789)	60.5%	(66 604)	40.0%	(332 535)	199.8%	(31 646)	106.4%	110.5%
Suppliers and employees	(156 373)	(129 348)	(71 379)	45.6%	(93 763)	60.0%	(100 789)	77.9%	(66 604)	51.5%	(332 535)	257.1%	(31 646)	107.5%	110.5%
Finance charges	(200)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 550)	(37 125)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	52 584	45 715	30 610	58.2%	34 233	65.1%	2 883	6.3%	(30 308)	(66.3%)	37 417	81.8%	(26 598)	77.9%	14.0%
Cash Flow from Investing Activities															
Receipts	-	5 995	1 437	-	4 558	-	2 489	41.5%	1 252	20.9%	9 737	162.4%	2 565	-	(51.2%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	5 995	1 437	-	4 558	-	2 489	41.5%	1 252	20.9%	9 737	162.4%	2 565	-	(51.2%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(55 206)	(50 326)	(9 517)	17.2%	(18 392)	33.3%	(6 072)	12.1%	(8 106)	16.1%	(42 087)	83.6%	(20 180)	97.5%	(59.8%)
Capital assets	(55 206)	(50 326)	(9 517)	17.2%	(18 392)	33.3%	(6 072)	12.1%	(8 106)	16.1%	(42 087)	83.6%	(20 180)	97.5%	(59.8%)
Net Cash from/(used) Investing Activities	(55 206)	(44 331)	(8 080)	14.6%	(13 834)	25.1%	(3 582)	8.1%	(6 854)	15.5%	(32 350)	73.0%	(17 615)	83.9%	(61.1%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 622)	1 384	22 530	(859.4%)	20 399	(778.1%)	(700)	(50.6%)	(37 162)	(2 685.8%)	5 067	366.2%	(44 213)	(58.3%)	(15.9%)
Cash/cash equivalents at the year begin:	6 492	2 142	2 002	30.8%	24 531	377.9%	44 930	2 097.6%	44 231	2 065.0%	2 002	93.5%	46 215	99.1%	(4.3%)
Cash/cash equivalents at the year end:	3 870	3 526	24 531	633.8%	44 930	1 160.9%	44 231	1 254.6%	7 069	200.5%	7 069	200.5%	2 002	30.8%	253.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 072	3.5%	(0)	-	222	.7%	29 153	95.8%	30 446	52.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	247	2.0%	(28)	(.2%)	135	1.1%	12 067	97.2%	12 420	21.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16	9.9%	-	-	11	6.8%	137	83.3%	165	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	522	3.5%	-	-	309	2.1%	14 015	94.4%	14 845	25.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 856	3.2%	(28)	-	676	1.2%	55 372	95.7%	57 876	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	580	1.9%	-	-	359	1.2%	29 229	96.9%	30 168	52.1%	-	-	-	-
Commercial	1 001	6.7%	(27)	(.2%)	178	1.2%	13 796	92.3%	14 948	25.8%	-	-	-	-
Households	130	2.5%	(1)	-	58	1.1%	4 939	96.4%	5 127	8.9%	-	-	-	-
Other	145	1.9%	(0)	-	81	1.1%	7 408	97.0%	7 634	13.2%	-	-	-	-
Total By Customer Group	1 856	3.2%	(28)	-	676	1.2%	55 372	95.7%	57 876	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	17 767	100.3%	(11)	(.1%)	(18)	(.1%)	(19)	(.1%)	17 718	100.0%
Total	17 767	100.3%	(11)	(.1%)	(18)	(.1%)	(19)	(.1%)	17 718	100.0%

Contact Details

Municipal Manager	Mrs VT Sokhela	035 831 7521
Financial Manager	Mr M M Zungu	035 831 7519

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	307 201	308 882	120 128	39.1%	73 198	23.8%	27 779	9.0%	19 166	6.2%	240 271	77.8%	28 247	86.9%	(32.1%)
Property rates	65 117	65 117	42 555	65.4%	6 903	10.6%	6 814	10.5%	4 541	7.0%	60 813	93.4%	6 134	79.1%	(26.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	67 868	67 998	2 928	4.3%	4 056	6.0%	3 757	5.5%	2 410	3.5%	13 151	19.3%	9 553	30.4%	(74.8%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 210	9 210	2 389	25.9%	2 414	26.2%	2 414	26.2%	1 609	17.5%	8 827	95.8%	2 028	63.5%	(20.6%)
Service charges - other	-	-	10 287	-	9 783	-	9 494	-	6 484	-	36 048	-	7 889	-	(17.8%)
Rental of facilities and equipment	800	1 224	217	27.2%	218	27.3%	219	17.9%	166	13.5%	820	67.0%	206	80.0%	(19.5%)
Interest earned - external investments	1 000	1 600	-	-	-	-	-	-	-	-	-	-	130	571.3%	(100.0%)
Interest earned - outstanding debtors	-	1 000	878	-	891	-	835	83.5%	71	7.1%	2 675	267.5%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 500	5 500	127	2.3%	258	4.7%	111	2.0%	16	.3%	512	9.3%	1 229	101.3%	(98.7%)
Licences and permits	3 900	3 900	36	.9%	10	.2%	2	-	0	-	47	1.2%	3	6.7%	(91.4%)
Agency services	-	-	660	-	619	-	590	-	384	-	2 254	-	412	-	(6.8%)
Transfers recognised - operational	151 514	151 014	59 880	39.5%	47 910	31.6%	-	-	-	-	107 790	71.4%	321	96.8%	(100.0%)
Other own revenue	1 492	1 519	170	11.4%	135	9.0%	3 542	233.2%	3 485	229.4%	7 332	482.7%	343	56.1%	917.1%
Gains on disposal of PPE	800	800	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	342 860	382 806	52 506	15.3%	87 768	25.6%	67 242	17.6%	45 067	11.8%	252 584	66.0%	64 612	74.2%	(30.2%)
Employee related costs	121 111	135 102	31 257	25.8%	33 094	27.3%	43 177	32.0%	25 311	18.7%	132 840	98.3%	25 503	83.4%	(.8%)
Remuneration of councillors	16 000	17 500	2 682	16.8%	4 047	25.3%	4 770	27.3%	3 438	19.6%	14 937	85.4%	1 330	79.2%	158.5%
Debt impairment	5 000	5 000	(35)	(.7%)	3	.1%	286	5.7%	-	-	253	5.1%	-	-	-
Depreciation and asset impairment	51 500	40 387	-	-	2	-	7	-	7	-	16	-	6 709	75.9%	(99.9%)
Finance charges	-	5 516	915	-	2 000	-	1 676	30.4%	1 622	29.4%	6 213	112.6%	356	-	355.5%
Bulk purchases	49 200	49 000	-	-	31 540	64.1%	89	.2%	89	.2%	31 719	64.7%	19 230	84.2%	(99.5%)
Other Materials	5 548	4 667	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	66 251	67 080	12 905	19.5%	11 376	17.2%	13 290	19.8%	11 559	17.2%	49 130	73.2%	7 960	53.6%	45.2%
Transfers and grants	-	2 200	140	-	45	-	16	.7%	16	.7%	217	9.8%	-	-	(100.0%)
Other expenditure	28 250	56 354	4 654	16.5%	5 661	20.0%	3 931	7.0%	3 025	5.4%	17 271	30.6%	3 516	60.7%	(13.9%)
Loss on disposal of PPE	-	-	(11)	-	-	-	-	-	-	-	(11)	-	9	-	(100.0%)
Surplus/(Deficit)	(35 659)	(73 924)	67 621		(14 571)		(39 463)		(25 901)		(12 313)		(36 364)		
Transfers recognised - capital	48 335	58 335	5 045	10.4%	8 485	17.6%	-	-	-	-	13 530	23.2%	16 315	26.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	2 761	-	2 138	-	2 922	-	2 922	-	10 743	-	2	-	162 247.3%
Surplus/(Deficit) after capital transfers and contributions	12 676	(15 589)	75 428		(3 948)		(36 540)		(22 979)		11 961		(20 048)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12 676	(15 589)	75 428		(3 948)		(36 540)		(22 979)		11 961		(20 048)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 676	(15 589)	75 428		(3 948)		(36 540)		(22 979)		11 961		(20 048)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 676	(15 589)	75 428		(3 948)		(36 540)		(22 979)		11 961		(20 048)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	48 335	158 957	13 978	28.9%	26 686	55.2%	8 250	5.2%	6 750	4.2%	55 664	35.0%	1 830	65.8%	268.7%
National Government	48 335	38 157	13 978	28.9%	26 686	55.2%	8 250	21.6%	6 750	17.7%	55 664	145.9%	1 830	65.8%	268.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 335	38 157	13 978	28.9%	26 686	55.2%	8 250	21.6%	6 750	17.7%	55 664	145.9%	1 830	65.8%	268.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	120 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	48 335	158 957	13 978	28.9%	26 686	55.2%	8 250	5.2%	6 750	4.2%	55 664	35.0%	1 830	65.8%	268.7%
Governance and Administration	-	109 904	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	109 904	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 885	16 088	3 647	74.6%	5 700	116.7%	613	3.8%	1 838	11.4%	11 797	73.3%	1 644	-	11.8%
Community & Social Services	4 885	5 919	3 389	69.4%	4 926	100.8%	613	10.4%	1 838	31.1%	10 765	181.9%	1 644	-	11.8%
Sport And Recreation	-	253	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	9 916	258	-	774	-	-	-	-	-	1 032	10.4%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 450	32 289	5 331	20.9%	5 986	23.5%	7 637	23.7%	4 912	15.2%	23 867	73.9%	186	122.2%	2 540.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	25 450	32 289	5 331	20.9%	5 986	23.5%	7 637	23.7%	4 912	15.2%	23 867	73.9%	186	122.2%	2 540.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 000	676	5 000	27.8%	15 000	83.3%	-	-	-	-	20 000	2 958.6%	-	75.0%	-
Electricity	18 000	212	5 000	27.8%	15 000	83.3%	-	-	-	-	20 000	9 434.0%	-	75.0%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	464	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	340 352	340 352	94 039	27.6%	74 166	21.8%	35 076	10.3%	30 418	8.9%	233 699	68.7%	19 930	100.6%	52.6%
Property rates, penalties and collection charges	58 605	58 605	24 865	42.4%	12 611	21.5%	8 661	14.8%	6 598	11.3%	52 735	90.0%	5 260	63.7%	25.4%
Service charges	69 206	69 206	2 880	4.2%	3 264	4.7%	17 588	25.4%	21 620	31.2%	45 352	65.5%	12 376	85.1%	74.7%
Other revenue	11 692	11 692	901	7.7%	1 005	8.6%	1 146	9.8%	1 191	10.2%	4 243	36.3%	1 570	70.1%	(24.1%)
Government - operating	151 514	151 514	59 889	39.5%	47 910	31.6%	3 276	2.2%	964	.6%	112 039	73.9%	585	129.2%	64.7%
Government - capital	48 335	48 335	5 045	10.4%	8 485	17.6%	4 335	9.0%	-	-	17 865	37.0%	-	100.0%	-
Interest	1 000	1 000	459	45.9%	891	89.1%	70	7.0%	45	4.5%	1 465	146.5%	139	573.5%	(67.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(286 361)	(286 361)	(51 692)	18.1%	(86 386)	30.2%	(60 104)	21.0%	(47 595)	16.6%	(245 777)	85.8%	(29 667)	69.3%	60.4%
Suppliers and employees	(286 361)	(286 361)	(51 498)	18.0%	(84 386)	29.5%	(59 173)	20.7%	(47 433)	16.6%	(242 491)	84.7%	(29 322)	67.2%	61.8%
Finance charges	-	-	(194)	-	(2 000)	-	(919)	-	(161)	-	(3 274)	-	(345)	-	(53.1%)
Transfers and grants	-	-	-	-	-	-	(11)	-	-	-	(11)	-	-	-	-
Net Cash from/(used) Operating Activities	53 991	53 991	42 347	78.4%	(12 220)	(22.6%)	(25 028)	(46.4%)	(17 176)	(31.8%)	(12 077)	(22.4%)	(9 737)	278.3%	76.4%
Cash Flow from Investing Activities															
Receipts	800	800	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	800	800	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(48 335)	(48 335)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(48 335)	(48 335)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(47 535)	(47 535)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	6 456	6 456	42 347	655.9%	(12 220)	(189.3%)	(25 028)	(387.7%)	(17 176)	(266.0%)	(12 077)	(187.1%)	(9 737)	(8 154.4%)	76.4%
Cash/cash equivalents at the year begin:	3 500	3 500	-	-	42 347	1 209.9%	30 127	860.8%	5 099	145.7%	-	-	164 166	-	(96.9%)
Cash/cash equivalents at the year end:	9 956	9 956	42 347	425.3%	30 127	302.6%	5 099	51.2%	(12 077)	(121.3%)	(12 077)	(121.3%)	154 428	3 876.0%	(107.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	145	100.0%	145	.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 781	66.9%	310	3.6%	177	2.0%	2 370	27.4%	8 638	9.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 171	3.6%	125	.2%	356	.6%	57 973	95.6%	60 625	66.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7	4.7%	1	.7%	4	2.8%	134	91.8%	145	.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	965	28.1%	301	8.8%	231	6.7%	1 935	56.4%	3 432	3.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	65	15.4%	19	4.4%	12	2.8%	325	77.4%	420	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	184	1.0%	90	.5%	207	1.1%	18 186	97.4%	18 667	20.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	(3)	.7%	(465)	99.3%	(468)	(.5%)	-	-	-	-
Total By Income Source	9 173	10.0%	844	.9%	983	1.1%	80 603	88.0%	91 604	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 878	16.1%	464	1.3%	307	.8%	29 752	81.7%	36 401	39.7%	-	-	-	-
Commercial	1 499	20.1%	227	3.0%	112	1.5%	5 611	75.3%	7 449	8.1%	-	-	-	-
Households	1 570	9.3%	547	3.2%	465	2.7%	14 363	84.8%	16 945	18.5%	-	-	-	-
Other	227	.7%	(394)	(1.3%)	99	.3%	30 877	100.2%	30 809	33.6%	-	-	-	-
Total By Customer Group	9 173	10.0%	844	.9%	983	1.1%	80 603	88.0%	91 604	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 374	9.0%	-	-	15 690	16.9%	68 649	74.0%	92 713	108.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 522	(34.1%)	(695)	9.4%	(2 017)	27.3%	(7 201)	97.4%	(7 391)	(8.7%)
Auditor-General	0	100.0%	-	-	-	-	-	-	0	-
Other	93	317.8%	(66)	(224.7%)	-	-	2	6.8%	29	-
Total	10 989	12.9%	(761)	(.9%)	13 672	16.0%	61 451	72.0%	85 352	100.0%

Contact Details

Municipal Manager	Mr N.G. Zulu	035 874 5807
Financial Manager	Mr J.H. Mhlongo	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	562 673	586 031	190 309	33.8%	161 982	28.8%	117 792	20.1%	11 542	2.0%	481 625	82.2%	9 542	100.1%	21.0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	8	-	8	-	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	16 498	34 298	4 355	26.4%	13 417	81.3%	3 630	10.6%	6 351	18.5%	27 753	80.9%	5 117	91.1%	24.1%
Service charges - sanitation revenue	8 267	10 267	1 678	20.3%	3 343	40.4%	1 304	12.7%	4 138	40.3%	10 463	101.9%	2 333	99.7%	77.4%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	119	176	51	43.0%	26	21.6%	53	29.8%	26	14.9%	156	88.1%	24	128.6%	7.8%
Interest earned - external investments	6 996	9 996	4 352	62.2%	188	2.7%	2 861	28.6%	859	8.6%	8 259	82.6%	1 278	115.3%	(32.8%)
Interest earned - outstanding debtors	89	-	18	20.4%	19	21.4%	1	-	2	-	40	-	26	119.2%	(91.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	71	160	3	3.6%	5	7.0%	2	1.2%	0	.2%	10	6.2%	2	-	(82.1%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	434 585	434 585	179 464	41.3%	144 547	33.3%	109 874	25.3%	-	-	433 885	99.8%	300	100.1%	(100.0%)
Other own revenue	96 048	96 548	388	.4%	438	.5%	69	.1%	156	.2%	1 051	1.1%	462	170.2%	(66.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	624 184	605 726	125 758	20.1%	175 693	28.1%	124 997	20.6%	125 263	20.7%	551 710	91.1%	164 699	91.5%	(23.9%)
Employee related costs	182 250	190 100	50 115	27.5%	49 626	27.2%	48 508	25.5%	46 238	24.3%	194 486	102.3%	75 366	106.3%	(38.6%)
Remuneration of councillors	7 722	8 222	3 476	45.0%	3 788	49.0%	422	5.1%	1 437	17.5%	9 122	110.9%	4 134	140.3%	(65.2%)
Debt impairment	7 769	7 769	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	83 194	66 403	-	-	29 652	35.6%	4 917	7.4%	20 492	30.9%	55 060	82.9%	14 022	74.4%	46.1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	83 431	98 340	20 896	25.0%	30 570	36.6%	21 349	21.7%	16 491	16.8%	89 306	90.8%	20 230	103.9%	(18.5%)
Other Materials	23 745	15 165	1 485	6.3%	6 004	25.3%	1 383	9.1%	1 996	13.2%	10 868	71.7%	13 016	76.2%	(84.7%)
Contracted services	178 345	162 117	36 460	20.4%	40 298	22.6%	32 635	20.1%	25 750	15.9%	135 144	83.4%	25 796	83.6%	(.2%)
Transfers and grants	2 150	1 113	247	11.5%	182	8.5%	136	12.2%	121	10.9%	687	61.7%	-	.5%	(100.0%)
Other expenditure	55 577	56 498	13 079	23.5%	15 573	28.0%	15 647	27.7%	12 739	22.5%	57 037	101.0%	12 135	90.4%	5.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(61 511)	(19 695)	64 551		(13 710)		(7 204)		(113 721)		(70 085)		(155 157)		
Transfers recognised - capital	469 624	469 624	-	-	201 602	42.9%	110 009	23.4%	91 148	19.4%	402 758	85.8%	-	94.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	408 113	449 929	64 551		187 891		102 805		(22 574)		332 673		(155 157)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	408 113	449 929	64 551		187 891		102 805		(22 574)		332 673		(155 157)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	408 113	449 929	64 551		187 891		102 805		(22 574)		332 673		(155 157)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	408 113	449 929	64 551		187 891		102 805		(22 574)		332 673		(155 157)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	408 113	449 929	62 642	15.3%	66 637	16.3%	51 194	11.4%	73 985	16.4%	254 458	56.6%	98 100	75.7%	(24.6%)
National Government	408 113	445 146	62 642	15.3%	66 552	16.3%	50 999	11.5%	68 425	15.4%	248 619	55.9%	94 203	77.3%	(27.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	408 113	445 146	62 642	15.3%	66 552	16.3%	50 999	11.5%	68 425	15.4%	248 619	55.9%	94 203	77.3%	(27.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	4 783	-	-	85	-	195	4.1%	5 560	116.2%	5 839	122.1%	3 896	30.8%	42.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	408 113	449 929	62 642	15.3%	66 637	16.3%	51 194	11.4%	73 985	16.4%	254 458	56.6%	98 100	75.7%	(24.6%)
Governance and Administration	-	783	62 374	-	66 637	-	51 194	6 536.7%	25 742	3 286.8%	205 947	26 296.1%	3 544	.9%	626.3%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	783	-	-	176	-	17	2.1%	-	-	192	24.6%	191	.2%	(100.0%)
Corporate Services	-	-	62 374	-	66 461	-	51 178	-	25 742	-	205 754	-	3 354	157.0%	667.6%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	167	72.5%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	167	72.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	4 000	-	-	-	-	-	-	5 560	139.0%	5 560	139.0%	372	72.5%	1 393.2%
Planning and Development	-	4 000	-	-	-	-	-	-	5 560	139.0%	5 560	139.0%	372	72.5%	1 393.2%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	408 113	445 146	268	.1%	-	-	-	-	42 683	9.6%	42 951	9.6%	94 016	17 979.3%	(54.6%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	408 113	445 146	268	.1%	-	-	-	-	42 683	9.6%	42 951	9.6%	94 016	17 979.3%	(54.6%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	990 573	1 003 493	346 008	34.9%	353 574	35.7%	237 294	23.6%	32 438	3.2%	969 314	96.6%	42 886	73.9%	(24.4%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	17 335	26 698	5 351	30.9%	6 906	39.8%	5 263	19.7%	7 370	27.6%	24 889	93.2%	6 893	65.6%	6.9%
Other revenue	61 943	62 590	12 549	20.3%	20 304	32.8%	6 500	10.4%	22 951	36.7%	62 304	99.5%	13 764	51.2%	66.8%
Government - operating	434 585	434 585	179 464	41.3%	144 547	33.3%	109 874	25.3%	-	-	433 885	99.8%	300	76.1%	(100.0%)
Government - capital	469 624	469 624	148 155	31.5%	181 500	38.6%	112 797	24.0%	-	-	442 452	94.2%	20 000	77.0%	(100.0%)
Interest	7 085	9 996	489	6.9%	318	4.5%	2 861	28.6%	2 117	21.2%	5 784	57.9%	1 929	112.2%	9.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(533 221)	(531 554)	(195 485)	36.7%	(178 690)	33.5%	(154 950)	29.2%	(139 746)	26.3%	(668 871)	125.8%	(152 387)	98.0%	(8.3%)
Suppliers and employees	(531 071)	(530 441)	(195 331)	36.8%	(178 476)	33.6%	(154 823)	29.2%	(139 536)	26.3%	(668 165)	126.0%	(151 847)	98.1%	(8.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 150)	(1 113)	(154)	7.2%	(214)	9.9%	(127)	11.4%	(211)	18.9%	(706)	63.4%	(540)	67.7%	(61.0%)
Net Cash from/(used) Operating Activities	457 352	471 938	150 523	32.9%	174 884	38.2%	82 345	17.4%	(107 309)	(22.7%)	300 443	63.7%	(109 502)	46.1%	(2.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(408 113)	(449 929)	(76 237)	18.7%	(83 791)	20.5%	(71 812)	16.0%	(98 333)	21.9%	(330 172)	73.4%	(93 245)	70.0%	5.5%
Capital assets	(408 113)	(449 929)	(76 237)	18.7%	(83 791)	20.5%	(71 812)	16.0%	(98 333)	21.9%	(330 172)	73.4%	(93 245)	70.0%	5.5%
Net Cash from/(used) Investing Activities	(408 113)	(449 929)	(76 237)	18.7%	(83 791)	20.5%	(71 812)	16.0%	(98 333)	21.9%	(330 172)	73.4%	(93 245)	72.3%	5.5%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(17 015)	-	-	-	-	-	-	-	(17 015)	-	-	-	-
Repayment of borrowing	-	-	(17 015)	-	-	-	-	-	-	-	(17 015)	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(17 015)	-	-	-	-	-	-	-	(17 015)	-	-	-	-
Net Increase/(Decrease) in cash held	49 239	22 010	57 271	116.3%	91 093	185.0%	10 533	47.9%	(205 641)	(934.3%)	(46 744)	(212.4%)	(202 746)	1 892.2%	1.4%
Cash/cash equivalents at the year begin:	761	13 201	15 248	2 003.6%	72 519	9 528.8%	163 613	1 239.4%	174 146	1 319.1%	15 248	115.5%	76 443	-	127.8%
Cash/cash equivalents at the year end:	50 000	35 211	72 519	145.0%	163 613	327.2%	174 146	494.6%	(31 496)	(89.4%)	(31 496)	(89.4%)	(126 303)	(16 592.1%)	(75.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 754	8.8%	1 735	2.0%	1 549	1.7%	77 579	87.5%	88 617	75.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	842	2.9%	698	2.4%	665	2.3%	26 793	92.4%	28 998	24.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	.3%	2	1.1%	-	-	189	98.6%	192	.2%	-	-	-	-
Total By Income Source	8 597	7.3%	2 436	2.1%	2 214	1.9%	104 562	88.8%	117 808	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 035	8.1%	820	6.4%	674	5.2%	10 304	80.3%	12 833	10.9%	-	-	-	-
Commercial	498	8.3%	323	5.4%	331	5.6%	4 815	80.7%	5 967	5.1%	-	-	-	-
Households	7 063	7.1%	1 293	1.3%	1 208	1.2%	89 443	90.3%	99 007	84.0%	-	-	-	-
Other	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Total By Customer Group	8 597	7.3%	2 436	2.1%	2 214	1.9%	104 562	88.8%	117 808	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 461	100.0%	-	-	-	-	-	-	6 461	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6 461	100.0%	-	-	-	-	-	-	6 461	100.0%

Contact Details

Municipal Manager	Mr J H de Klerk	035 874 5504
Financial Manager	Mr Mr SB Nkosi	035 874 5506

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	185 561	219 724	71 161	38.3%	57 584	31.0%	43 819	19.9%	9 011	4.1%	181 575	82.6%	9 372	99.3%	(3.9%)
Property rates	19 517	19 517	4 993	25.6%	5 244	26.9%	4 992	25.6%	4 932	25.3%	20 161	103.3%	4 977	101.6%	(.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	671	671	142	21.2%	142	21.2%	142	21.2%	156	23.3%	583	86.9%	122	147.7%	27.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	523	413	59	11.2%	90	17.2%	-	-	92	22.3%	241	58.2%	-	-	(100.0%)
Interest earned - external investments	2 290	1 290	234	10.2%	86	3.8%	-	-	373	28.9%	694	53.8%	-	-	(100.0%)
Interest earned - outstanding debtors	721	721	1 202	166.7%	331	46.0%	1 430	198.4%	-	-	2 963	411.1%	1 189	674.1%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 824	1 826	437	23.9%	59	3.3%	0	-	0	-	497	27.2%	439	112.1%	(99.9%)
Licences and permits	2 830	2 840	-	-	1	-	1	-	876	30.8%	878	30.9%	808	100.4%	8.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	155 279	178 996	63 472	40.9%	50 746	32.7%	37 183	20.8%	1 430	.8%	152 832	85.4%	1 749	98.7%	(18.2%)
Other own revenue	1 906	13 002	623	32.7%	540	28.3%	69	.5%	1 150	8.8%	2 383	18.3%	88	12.0%	1 201.9%
Gains on disposal of PPE	-	448	-	-	344	-	-	-	-	-	344	76.8%	-	-	-
Operating Expenditure	184 497	219 389	42 448	23.0%	55 546	30.1%	28 017	12.8%	35 117	16.0%	161 128	73.4%	40 276	91.6%	(12.8%)
Employee related costs	66 694	75 980	15 104	22.6%	16 609	24.9%	16 118	21.2%	16 528	21.8%	64 359	84.7%	16 130	98.0%	2.5%
Remuneration of councillors	15 079	12 891	3 040	20.2%	2 991	19.8%	3 277	25.4%	3 164	24.5%	12 472	96.7%	3 082	96.9%	2.7%
Debt impairment	10 311	11 611	-	-	11 393	110.5%	-	-	-	-	11 393	98.1%	23	2.4%	(100.0%)
Depreciation and asset impairment	24 929	25 778	5 448	21.9%	7 136	28.6%	(4 854)	(18.8%)	-	-	7 730	30.0%	4 082	87.4%	(100.0%)
Finance charges	-	-	36	-	21	-	11	-	23	-	91	-	41	-	(44.6%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	606	1 538	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	28 761	52 293	11 004	38.3%	11 137	38.7%	8 235	15.7%	9 704	18.6%	40 081	76.6%	10 618	149.4%	(8.6%)
Transfers and grants	6 117	1 007	424	6.9%	197	3.2%	261	25.9%	247	24.5%	1 129	112.2%	344	20.1%	(28.2%)
Other expenditure	32 000	38 290	7 290	22.8%	6 059	18.9%	4 969	13.0%	5 450	14.2%	23 769	62.1%	5 767	69.6%	(5.5%)
Loss on disposal of PPE	-	-	102	-	3	-	-	-	-	-	104	-	191	-	(100.0%)
Surplus/(Deficit)	1 064	336	28 713		2 038		15 802		(26 106)		20 447		(30 903)		
Transfers recognised - capital	52 265	40 265	8 237	15.8%	7 940	15.2%	5 837	14.5%	11 484	28.5%	33 498	83.2%	3 705	44.8%	210.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	53 329	40 601	36 951		9 978		21 639		(14 622)		53 945		(27 199)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	53 329	40 601	36 951		9 978		21 639		(14 622)		53 945		(27 199)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	53 329	40 601	36 951		9 978		21 639		(14 622)		53 945		(27 199)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	53 329	40 601	36 951		9 978		21 639		(14 622)		53 945		(27 199)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	53 329	40 601	8 125	15.2%	8 476	15.9%	6 311	15.5%	15 086	37.2%	37 998	93.6%	5 295	98.0%	184.9%
National Government	52 265	38 702	8 124	15.5%	8 355	16.0%	4 321	11.2%	12 202	31.5%	33 003	85.3%	4 101	99.5%	197.6%
Provincial Government	-	-	-	-	-	-	-	-	2 284	-	2 284	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 265	38 702	8 124	15.5%	8 355	16.0%	4 321	11.2%	14 486	37.4%	35 287	91.2%	4 101	99.5%	253.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 064	1 898	1	.1%	121	11.4%	1 990	104.8%	599	31.6%	2 711	142.8%	1 194	83.2%	(49.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	53 329	40 601	8 125	15.2%	8 476	15.9%	6 311	15.5%	15 086	37.2%	37 998	93.6%	5 295	98.0%	184.9%
Governance and Administration	350	350	1	.3%	43	12.2%	1 814	518.2%	526	150.4%	2 384	681.2%	-	122.7%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	350	350	-	-	3	.7%	1 814	518.2%	526	150.4%	2 343	669.4%	-	96.6%	(100.0%)
Corporate Services	-	-	1	-	40	-	-	-	-	-	41	-	-	-	-
Community and Public Safety	13 279	15 772	5 341	40.2%	1 894	14.3%	1 368	8.7%	5 471	34.7%	14 074	89.2%	5 079	93.6%	7.7%
Community & Social Services	13 079	15 518	5 288	40.4%	1 894	14.5%	1 368	8.8%	5 471	35.3%	14 020	90.3%	2 805	93.0%	95.1%
Sport And Recreation	-	54	54	-	-	-	-	-	-	-	54	100.0%	2 078	97.4%	(100.0%)
Public Safety	200	200	-	-	-	-	-	-	-	-	-	-	197	81.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 400	24 179	2 783	13.0%	6 539	30.6%	3 130	12.9%	9 016	37.3%	21 467	88.8%	173	139.4%	5 123.8%
Planning and Development	700	1 048	-	-	78	11.2%	176	16.8%	2 284	217.9%	2 539	242.2%	-	-	(100.0%)
Road Transport	20 700	23 130	2 783	13.4%	6 461	31.2%	2 953	12.8%	6 731	29.1%	18 929	81.8%	173	95.3%	3 800.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 300	200	-	-	-	-	-	-	73	36.4%	73	36.4%	43	102.8%	70.4%
Electricity	18 000	-	-	-	-	-	-	-	-	-	-	-	43	102.5%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	300	200	-	-	-	-	-	-	73	36.4%	73	36.4%	-	-	(100.0%)
Other	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	230 642	237 397	95 668	41.5%	117 229	50.8%	80 791	34.0%	21 220	8.9%	314 908	132.7%	5 829	103.5%	264.0%
Property rates, penalties and collection charges	14 638	14 638	7 448	50.9%	1 914	13.1%	3 065	20.9%	633	4.3%	13 061	89.2%	3 951	130.5%	(84.0%)
Service charges	537	207	64	11.9%	40	7.5%	67	32.2%	107	51.4%	277	133.6%	57	120.2%	86.5%
Other revenue	6 092	2 001	1 563	25.6%	857	14.1%	15 967	797.9%	15 285	763.8%	33 673	1 682.7%	1 685	257.7%	807.4%
Government - operating	155 279	178 996	64 360	41.4%	80 233	51.7%	59 180	33.1%	-	-	203 774	113.8%	-	98.7%	-
Government - capital	52 265	40 265	22 000	42.1%	34 000	65.1%	2 265	5.6%	5 000	12.4%	63 265	157.1%	-	95.4%	(100.0%)
Interest	1 832	1 290	234	12.8%	184	10.0%	246	19.1%	195	15.1%	859	66.6%	137	33.3%	42.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(149 157)	(179 952)	(35 561)	23.8%	(66 617)	44.7%	(37 870)	21.0%	(29 315)	16.3%	(169 362)	94.1%	(40 152)	121.1%	(27.0%)
Suppliers and employees	(143 040)	(178 945)	(35 136)	24.6%	(66 417)	46.4%	(37 600)	21.0%	(29 100)	16.3%	(168 253)	94.0%	(40 152)	126.8%	(27.5%)
Finance charges	-	-	(1)	-	-	-	-	-	(0)	-	(1)	-	-	-	(100.0%)
Transfers and grants	(6 117)	(1 007)	(424)	6.9%	(199)	3.3%	(270)	26.8%	(214)	21.3%	(1 108)	110.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	81 485	57 445	60 108	73.8%	50 612	62.1%	42 921	74.7%	(8 095)	(14.1%)	145 546	253.4%	(34 323)	70.0%	(76.4%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 329)	(40 601)	(11 593)	21.7%	(17 285)	32.4%	(8 253)	20.3%	(12 976)	32.0%	(50 107)	123.4%	(5 905)	55.7%	119.7%
Capital assets	(53 329)	(40 601)	(11 593)	21.7%	(17 285)	32.4%	(8 253)	20.3%	(12 976)	32.0%	(50 107)	123.4%	(5 905)	55.7%	119.7%
Net Cash from/(used) Investing Activities	(53 329)	(40 601)	(11 593)	21.7%	(17 285)	32.4%	(8 253)	20.3%	(12 976)	32.0%	(50 107)	123.4%	(5 905)	55.7%	119.7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	28 156	16 844	48 514	172.3%	33 327	118.4%	34 668	205.8%	(21 070)	(125.1%)	95 439	566.6%	(40 228)	184.3%	(47.6%)
Cash/cash equivalents at the year begin:	26 945	34 628	34 628	128.5%	83 143	308.6%	116 470	336.3%	151 138	436.5%	34 628	100.0%	74 493	100.0%	102.9%
Cash/cash equivalents at the year end:	55 101	51 473	83 143	150.9%	116 470	211.4%	151 138	293.6%	130 068	252.7%	130 068	252.7%	34 266	127.2%	279.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 674	4.3%	-	-	694	1.8%	36 920	94.0%	39 288	98.2%	11 393	29.0%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	98	19.1%	-	-	38	7.4%	378	73.5%	515	1.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	60	29.6%	-	-	24	11.6%	120	58.8%	204	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	8	100.0%	8	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 833	4.6%	-	-	756	1.9%	37 426	93.5%	40 014	100.0%	11 393	28.5%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	835	2.8%	-	-	401	1.4%	28 206	95.8%	29 442	73.6%	-	-	-	-
Commercial	991	9.6%	-	-	351	3.4%	8 981	87.0%	10 322	25.8%	11 393	110.4%	-	-
Households	7	3.0%	-	-	4	1.5%	238	95.5%	250	.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 833	4.6%	-	-	756	1.9%	37 426	93.5%	40 014	100.0%	11 393	28.5%	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	106	.6%	5 653	33.9%	(1 392)	(8.3%)	12 316	73.8%	16 683	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	106	.6%	5 653	33.9%	(1 392)	(8.3%)	12 316	73.8%	16 683	100.0%

Contact Details

Municipal Manager	Mrs N.P. Gamede	035 592 0680
Financial Manager	Mr N P E Myeni	035 592 0680

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	224 318	234 381	95 078	42.4%	68 287	30.4%	53 682	22.9%	15 258	6.5%	232 305	99.1%	11 422	89.4%	33.6%
Property rates	29 878	29 878	17 954	60.1%	3 411	11.4%	3 414	11.4%	919	3.1%	25 698	86.0%	3 389	97.3%	(72.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 431	-	-	-	-	-	-	-	(304)	-	(304)	-	-	-	(100.0%)
Service charges - other	-	4 431	949	-	912	-	912	20.6%	609	13.7%	3 383	76.3%	1 508	-	(59.6%)
Rental of facilities and equipment	948	948	203	21.4%	194	20.4%	200	21.1%	76	8.0%	673	71.0%	184	4.3%	(58.7%)
Interest earned - external investments	4 053	2 467	31	.8%	-	-	-	-	-	-	31	1.3%	138	11.6%	(100.0%)
Interest earned - outstanding debtors	7 778	22 426	5 803	74.6%	6 609	85.0%	6 921	30.9%	13 577	60.5%	32 911	146.8%	5 112	260.5%	165.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	195	195	22	11.4%	3	1.5%	1	.8%	(124)	(63.5%)	(97)	(49.8%)	27	71.7%	(554.4%)
Licences and permits	1 741	1 741	281	16.1%	241	13.8%	404	23.2%	120	6.9%	1 046	60.1%	286	111.6%	(57.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	171 773	171 773	69 821	40.6%	56 858	33.1%	41 784	24.3%	497	.3%	168 960	98.4%	440	82.1%	12.8%
Other own revenue	3 521	521	13	.4%	59	1.7%	45	8.6%	(112)	(21.6%)	4	.8%	337	54.7%	(133.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	233 773	232 555	42 926	18.4%	48 452	20.7%	46 318	19.9%	59 955	25.8%	197 651	85.0%	52 212	84.8%	14.8%
Employee related costs	77 367	76 172	18 236	23.6%	20 194	26.1%	20 341	26.7%	21 985	28.9%	80 756	106.0%	18 368	127.3%	19.7%
Remuneration of councillors	13 086	14 181	3 798	29.0%	3 345	25.6%	3 384	23.9%	2 297	16.2%	12 824	90.4%	3 773	84.9%	(39.1%)
Debt impairment	7 854	24 099	-	-	-	-	-	-	1 960	8.1%	1 960	8.1%	2 047	22.0%	(4.2%)
Depreciation and asset impairment	20 198	22 252	-	-	-	-	4 810	21.6%	6 380	28.7%	11 190	50.3%	-	-	(100.0%)
Finance charges	15	15	28	187.8%	39	263.4%	200	1 292.5%	30	190.9%	296	1 914.3%	12	484.3%	153.7%
Bulk purchases	-	-	-	-	-	-	1	-	-	-	1	-	-	-	-
Other Materials	-	70	-	-	-	-	-	-	24	34.0%	24	34.0%	-	-	(100.0%)
Contracted services	45 186	28 018	9 417	20.8%	9 370	20.7%	7 302	26.1%	12 245	43.7%	38 334	136.8%	12 880	110.0%	(4.9%)
Transfers and grants	20 100	23 952	3 401	16.9%	6 289	31.3%	4 130	17.2%	6 973	29.1%	20 793	86.8%	2 991	68.6%	133.1%
Other expenditure	49 967	43 794	8 046	16.1%	9 216	18.4%	6 151	14.0%	8 061	18.4%	31 473	71.9%	12 083	72.5%	(33.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	59	-	(100.0%)
Surplus/(Deficit)	(9 455)	1 826	52 152		19 835		7 363		(44 697)		34 653		(40 790)		
Transfers recognised - capital	36 687	36 687	11 008	30.0%	7 200	19.6%	3 028	8.3%	(109)	(.3%)	21 127	57.6%	10 660	-	(101.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	27 232	38 513	63 160		27 035		10 392		(44 806)		55 781		(30 128)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 232	38 513	63 160		27 035		10 392		(44 806)		55 781		(30 128)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 232	38 513	63 160		27 035		10 392		(44 806)		55 781		(30 128)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 232	38 513	63 160		27 035		10 392		(44 806)		55 781		(30 128)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	48 306	38 513	14 192	29.4%	2 015	4.2%	4 148	10.8%	3 472	9.0%	23 827	61.9%	12 584	55.1%	(72.4%)
National Government	36 687	36 687	14 192	38.7%	2 011	5.5%	4 141	11.3%	1 217	3.3%	21 561	58.8%	12 389	66.1%	(90.2%)
Provincial Government	-	-	-	-	-	-	-	-	2 243	-	2 243	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 687	36 687	14 192	38.7%	2 011	5.5%	4 141	11.3%	3 460	9.4%	23 804	64.9%	12 389	66.1%	(72.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 619	1 826	-	-	4	-	6	.3%	13	.7%	23	1.2%	196	3.5%	(93.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	48 306	38 513	14 192	29.4%	2 015	4.2%	4 148	10.8%	3 472	9.0%	23 827	61.9%	12 584	55.1%	(72.4%)
Governance and Administration	11 619	1 436	-	-	4	-	6	.4%	-	-	10	.7%	162	2.8%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	11 619	1 436	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	4	-	6	-	-	-	10	-	162	-	(100.0%)
Community and Public Safety	-	300	-	-	-	-	-	-	-	-	-	-	-	33.4%	-
Community & Social Services	-	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	36 687	36 777	14 192	38.7%	2 011	5.5%	4 141	11.3%	3 472	9.4%	23 817	64.8%	12 389	60.4%	(72.0%)
Planning and Development	-	90	852	-	-	-	-	-	-	-	852	947.0%	-	375.3%	-
Road Transport	36 687	36 687	13 339	36.4%	2 011	5.5%	4 141	11.3%	3 472	9.5%	22 964	62.6%	12 389	50.6%	(72.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	34	155.8%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	34	2.6%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	251 821	255 535	83 742	33.3%	80 798	32.1%	83 427	32.6%	12 236	4.8%	260 202	101.8%	5 072	98.5%	141.2%
Property rates, penalties and collection charges	16 338	16 338	6 364	39.0%	2 183	13.4%	4 778	29.2%	3 058	18.7%	16 383	100.3%	1 689	86.8%	81.0%
Service charges	1 721	2 709	524	30.5%	491	28.5%	356	13.1%	360	13.3%	1 732	63.9%	252	109.6%	42.7%
Other revenue	6 250	190 302	2 722	43.6%	57 799	924.8%	787	.4%	4 575	2.4%	65 882	34.6%	2 328	120.4%	96.5%
Government - operating	186 773	9 389	69 311	37.1%	9 878	5.3%	54 049	575.7%	3 101	33.0%	136 338	1 452.1%	-	95.0%	(100.0%)
Government - capital	36 687	36 687	4 000	10.9%	10 000	27.3%	22 687	61.8%	-	-	36 687	100.0%	-	105.6%	-
Interest	4 053	-	820	20.2%	447	11.0%	770	-	1 142	-	3 180	-	803	106.8%	42.4%
Dividends	-	110	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(205 721)	(177 474)	(43 739)	21.3%	(55 008)	26.7%	(44 787)	25.2%	(58 120)	32.7%	(201 653)	113.6%	(53 440)	126.9%	8.8%
Suppliers and employees	(185 607)	(119 229)	(43 739)	23.6%	(55 008)	29.6%	(44 787)	37.6%	(58 120)	48.7%	(201 653)	169.1%	(53 440)	126.9%	8.8%
Finance charges	(15)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 100)	(58 245)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	46 100	78 061	40 003	86.8%	25 791	55.9%	38 639	49.5%	(45 884)	(58.8%)	58 549	75.0%	(48 368)	10.6%	(5.1%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(48 306)	(48 306)	(14 764)	30.6%	(7 200)	14.9%	(4 103)	8.5%	(7 617)	15.8%	(33 684)	69.7%	(16 663)	75.0%	(54.3%)
Capital assets	(48 306)	(48 306)	(14 764)	30.6%	(7 200)	14.9%	(4 103)	8.5%	(7 617)	15.8%	(33 684)	69.7%	(16 663)	75.0%	(54.3%)
Net Cash from/(used) Investing Activities	(48 306)	(48 306)	(14 764)	30.6%	(7 200)	14.9%	(4 103)	8.5%	(7 617)	15.8%	(33 684)	69.7%	(16 663)	75.0%	(54.3%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(10 788)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(10 788)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(10 788)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 206)	18 967	25 239	(1 144.3%)	18 591	(842.8%)	34 536	182.1%	(53 501)	(282.1%)	24 865	131.1%	(65 030)	976.3%	(17.7%)
Cash/cash equivalents at the year begin:	21 500	14 226	14 499	67.4%	39 738	184.8%	58 328	410.0%	92 865	652.8%	14 499	101.9%	79 337	95.5%	17.1%
Cash/cash equivalents at the year end:	19 294	33 193	39 738	206.0%	58 328	302.3%	92 865	279.8%	39 364	118.6%	39 364	118.6%	14 307	27.1%	175.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 544	5.9%	(0)	-	610	1.0%	55 619	93.0%	59 774	37.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	631	3.3%	-	-	254	1.3%	18 189	95.4%	19 074	11.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	115	26.7%	-	-	24	5.6%	292	67.7%	431	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	(22)	(.9%)	-	-	-	-	2 652	100.9%	2 630	1.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 071	2.6%	-	-	881	1.1%	76 755	96.3%	79 707	49.3%	-	-	-	-
Total By Income Source	6 340	3.9%	(0)	-	1 769	1.1%	153 508	95.0%	161 616	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 220	4.1%	-	-	551	.7%	75 051	95.2%	78 822	48.8%	-	-	-	-
Commercial	1 947	5.8%	-	-	649	1.9%	30 899	92.2%	33 495	20.7%	-	-	-	-
Households	1 167	2.4%	(0)	-	569	1.2%	47 215	96.5%	48 951	30.3%	-	-	-	-
Other	6	1.6%	-	-	-	-	342	98.4%	348	.2%	-	-	-	-
Total By Customer Group	6 340	3.9%	(0)	-	1 769	1.1%	153 508	95.0%	161 616	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(209)	(197.8%)	5	4.8%	5	4.7%	305	288.3%	106	75.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	70	207.7%	(42)	(125.0%)	(23)	(67.0%)	28	84.2%	34	24.1%
Total	(139)	(100.0%)	(37)	(26.6%)	(18)	(12.6%)	333	239.1%	139	100.0%

Contact Details

Municipal Manager	Mr J.F.K. Khumalo	035 572 1292
Financial Manager	Mr V.I. Gumede	035 572 1292

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	219 659	218 440	78 562	35.8%	12 364	5.6%	124 196	56.9%	25 210	11.5%	240 331	110.0%	18 445	104.0%	36.7%
Property rates	40 081	40 535	13 171	32.9%	7 049	17.6%	29 576	73.0%	25 003	61.7%	74 800	184.5%	6 539	80.4%	282.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 492	6 728	1 701	31.0%	1 636	29.8%	8 493	126.2%	9 093	135.1%	20 923	311.0%	1 665	106.4%	446.1%
Service charges - other	2 042	-	574	28.1%	-	-	(574)	-	78	-	78	-	-	64.1%	(100.0%)
Rental of facilities and equipment	1 198	358	41	3.4%	53	4.4%	145	40.4%	(12)	(3.2%)	227	63.4%	49	72.7%	(123.7%)
Interest earned - external investments	2 400	1 000	402	16.8%	-	-	500	50.0%	(163)	(16.3%)	739	73.9%	-	77.9%	(100.0%)
Interest earned - outstanding debtors	8 686	7 180	679	7.8%	1 499	17.3%	14 211	197.9%	11 767	163.9%	28 156	392.1%	2 811	58.0%	318.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 710	2 935	594	16.0%	17	.4%	857	29.2%	(101)	(3.4%)	1 367	46.6%	2	2.4%	(5 135.2%)
Licences and permits	1 632	1 138	280	17.2%	348	21.3%	443	38.9%	124	10.9%	1 196	105.0%	52	72.6%	138.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	153 998	155 728	61 014	39.6%	1 092	.7%	67 307	43.2%	(22 824)	(14.7%)	106 589	68.4%	6 674	103.8%	(442.0%)
Other own revenue	421	2 837	105	24.9%	670	159.0%	3 238	114.2%	2 243	79.1%	6 256	220.6%	652	726.7%	243.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	213 536	215 237	53 260	24.9%	45 653	21.4%	96 350	44.8%	30 218	14.0%	225 481	104.8%	47 391	103.8%	(36.2%)
Employee related costs	84 747	74 648	19 957	23.5%	20 678	24.4%	28 780	38.6%	11 387	15.3%	80 802	108.2%	19 141	107.4%	(40.5%)
Remuneration of councillors	15 211	15 512	4 251	27.9%	4 006	26.3%	5 235	33.8%	4 378	28.2%	17 870	115.2%	3 825	123.4%	14.5%
Debt impairment	12 000	12 000	-	-	-	-	-	-	-	-	-	-	-	.3%	-
Depreciation and asset impairment	25 000	25 000	6 913	27.7%	719	2.9%	16 214	64.9%	6 110	24.4%	29 955	119.8%	4 292	58.0%	42.4%
Finance charges	1 500	1 650	428	28.6%	314	20.9%	859	52.1%	585	35.4%	2 185	132.4%	2 636	286.6%	(77.8%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	4 235	5 610	258	6.1%	324	7.6%	6 983	124.5%	61	1.1%	7 626	135.9%	93	7.1%	(34.3%)
Contracted services	41 645	46 800	15 111	36.3%	14 982	36.0%	18 294	39.1%	2 730	5.8%	51 118	109.2%	15 064	196.4%	(81.9%)
Transfers and grants	961	1 260	527	54.8%	-	-	-	-	-	-	527	41.8%	388	246.0%	(100.0%)
Other expenditure	28 238	32 757	5 810	20.6%	4 663	16.5%	19 957	60.9%	4 584	14.0%	35 014	106.9%	1 994	110.4%	129.8%
Loss on disposal of PPE	-	-	4	-	(31)	-	27	-	384	-	384	-	(41)	-	(1 028.1%)
Surplus/(Deficit)	6 122	3 203	25 302		(33 289)		27 845		(5 008)		14 850		(28 946)		
Transfers recognised - capital	29 608	36 108	5 899	19.9%	6 949	23.5%	(788)	(2.2%)	(8 685)	(24.1%)	3 375	9.3%	11 625	82.8%	(174.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 730	39 310	31 201		(26 340)		27 057		(13 693)		18 226		(17 321)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	35 730	39 310	31 201		(26 340)		27 057		(13 693)		18 226		(17 321)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 730	39 310	31 201		(26 340)		27 057		(13 693)		18 226		(17 321)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 730	39 310	31 201		(26 340)		27 057		(13 693)		18 226		(17 321)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	34 943	39 758	9 234	26.4%	18 912	54.1%	6 914	17.4%	4 487	11.3%	39 547	99.5%	10 890	79.5%	(58.8%)
National Government	29 608	29 608	8 380	28.3%	18 865	63.7%	6 914	23.4%	1 393	4.7%	35 551	120.1%	6 705	82.2%	(79.2%)
Provincial Government	-	6 500	-	-	-	-	-	-	2 042	31.4%	2 042	31.4%	3 992	68.7%	(48.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 608	36 108	8 380	28.3%	18 865	63.7%	6 914	19.1%	3 435	9.5%	37 593	104.1%	10 696	79.2%	(67.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 335	3 650	854	16.0%	47	.9%	-	-	1 052	28.8%	1 953	53.5%	194	103.4%	442.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	34 943	39 758	9 234	26.4%	18 912	54.1%	6 914	17.4%	4 487	11.3%	39 547	99.5%	10 890	79.5%	(58.8%)
Governance and Administration	2 100	1 500	795	37.8%	47	2.3%	-	-	617	41.1%	1 459	97.3%	80	26.8%	676.1%
Executive & Council	950	650	430	45.3%	-	-	-	-	197	30.3%	627	96.4%	-	-	(100.0%)
Budget & Treasury Office	1 150	150	-	-	-	-	-	-	324	215.9%	324	215.9%	-	-	(100.0%)
Corporate Services	-	700	365	-	47	-	-	-	97	13.8%	509	72.7%	80	-	21.4%
Community and Public Safety	1 200	150	60	5.0%	-	-	-	-	-	-	60	39.7%	-	-	-
Community & Social Services	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	800	150	60	7.4%	-	-	-	-	-	-	60	39.7%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 843	37 808	8 380	27.2%	18 865	61.2%	6 914	18.3%	3 870	10.2%	38 028	100.6%	10 708	81.8%	(63.9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	30 843	37 808	8 380	27.2%	18 865	61.2%	6 914	18.3%	3 870	10.2%	38 028	100.6%	10 708	82.0%	(63.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	800	300	-	-	-	-	-	-	-	-	-	-	103	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	800	300	-	-	-	-	-	-	-	-	-	-	103	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	234 464	250 815	96 203	41.0%	89 385	38.1%	55 868	22.3%	58 421	23.3%	299 877	119.6%	12 723	98.4%	359.2%
Property rates, penalties and collection charges	26 052	23 567	5 773	22.2%	6 394	24.5%	6 857	29.1%	5 788	24.6%	24 812	105.3%	5 581	95.2%	3.7%
Service charges	4 897	3 930	1 404	28.7%	841	17.2%	1 009	25.7%	643	16.4%	3 897	99.2%	1 466	96.3%	(56.1%)
Other revenue	4 040	6 982	2 583	63.9%	2 724	67.4%	3 826	54.8%	3 134	44.9%	12 266	175.7%	1 113	68.3%	181.6%
Government - operating	153 998	179 328	67 999	44.2%	60 931	39.6%	37 506	20.9%	48 615	27.1%	215 051	119.9%	2 149	100.0%	2 162.0%
Government - capital	42 208	36 108	18 042	42.7%	18 250	43.2%	6 416	17.8%	-	-	42 708	118.3%	2 001	100.0%	(100.0%)
Interest	3 269	900	402	12.3%	246	7.5%	254	28.2%	241	26.7%	1 143	127.0%	414	53.5%	(41.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(165 507)	(195 408)	(61 819)	37.4%	(53 921)	32.6%	(60 376)	30.9%	(38 581)	19.7%	(214 696)	109.9%	(39 910)	102.8%	(3.3%)
Suppliers and employees	(164 557)	(194 148)	(61 292)	37.2%	(53 899)	32.8%	(60 376)	31.1%	(38 581)	19.9%	(214 148)	110.3%	(39 795)	102.9%	(3.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(950)	(1 260)	(527)	55.4%	(22)	2.3%	-	-	-	-	(549)	43.5%	(115)	69.0%	(100.0%)
Net Cash from/(used) Operating Activities	68 957	55 407	34 384	49.9%	35 464	51.4%	(4 507)	(8.1%)	19 840	35.8%	85 181	153.7%	(27 187)	87.3%	(173.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 429)	(56 229)	(21 745)	46.8%	(20 237)	43.6%	(4 494)	8.0%	(2 926)	5.2%	(49 401)	87.9%	(9 587)	91.5%	(69.5%)
Capital assets	(46 429)	(56 229)	(21 745)	46.8%	(20 237)	43.6%	(4 494)	8.0%	(2 926)	5.2%	(49 401)	87.9%	(9 587)	91.5%	(69.5%)
Net Cash from/(used) Investing Activities	(46 429)	(56 229)	(21 745)	46.8%	(20 237)	43.6%	(4 494)	8.0%	(2 926)	5.2%	(49 401)	87.9%	(9 587)	91.5%	(69.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	22 528	(821)	12 640	56.1%	15 228	67.6%	(9 001)	1 096.0%	16 914	(2 059.5%)	35 780	(4 356.8%)	(36 773)	57.1%	(146.0%)
Cash/cash equivalents at the year begin:	8 294	12 297	12 224	147.4%	24 863	299.8%	40 091	326.0%	31 090	252.8%	12 224	99.4%	48 997	100.0%	(36.5%)
Cash/cash equivalents at the year end:	30 822	11 475	24 863	80.7%	40 091	130.1%	31 090	270.9%	48 004	418.3%	48 004	418.3%	12 224	77.8%	292.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 651	6.5%	(62)	(.1%)	1 074	1.9%	51 250	91.7%	55 914	51.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	657	5.3%	(5)	-	263	2.1%	11 490	92.6%	12 405	11.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 016	5.5%	-	-	974	2.7%	33 333	91.8%	36 323	33.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	274	8.1%	(2)	(.1%)	105	3.1%	2 986	88.8%	3 362	3.1%	-	-	-	-
Total By Income Source	6 598	6.1%	(69)	(.1%)	2 416	2.2%	99 059	91.7%	108 004	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	393	3.9%	(5)	-	90	.9%	9 612	95.3%	10 090	9.3%	-	-	-	-
Commercial	1 946	10.5%	(1)	-	794	4.3%	15 797	85.2%	18 536	17.2%	-	-	-	-
Households	4 103	5.4%	(58)	(.1%)	1 769	2.3%	70 444	92.4%	76 257	70.6%	-	-	-	-
Other	156	5.0%	(5)	(.2%)	(236)	(7.6%)	3 206	102.7%	3 122	2.9%	-	-	-	-
Total By Customer Group	6 598	6.1%	(69)	(.1%)	2 416	2.2%	99 059	91.7%	108 004	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	717	6.1%	2 566	22.0%	4 732	40.6%	3 652	31.3%	11 668	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	717	6.1%	2 566	22.0%	4 732	40.6%	3 652	31.3%	11 668	100.0%

Contact Details

Municipal Manager	Mr J.A Mngomezulu	035 550 0069
Financial Manager	Mr N. N Shandu	035 550 0069

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HLABISA BIG FIVE (KZN276)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	132 085	142 576	18 513	14.0%	46 414	35.1%	33 837	23.7%	6 897	4.8%	105 661	74.1%	15 486	73.7%	(55.5%)
Property rates	17 566	17 566	10 313	58.7%	2 373	13.5%	2 379	13.5%	1 734	9.9%	16 799	95.6%	2 287	101.9%	(24.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 263	2 263	516	22.8%	516	22.8%	517	22.8%	517	22.8%	2 065	91.3%	495	83.5%	4.3%
Service charges - other	-	-	-	-	-	-	-	-	18	-	18	-	-	-	(100.0%)
Rental of facilities and equipment	216	273	55	25.3%	93	43.0%	66	24.1%	316	115.7%	529	193.9%	50	95.1%	527.2%
Interest earned - external investments	676	1 050	1 041	153.9%	1 007	149.0%	168	16.0%	255	24.3%	2 471	235.3%	212	104.0%	20.2%
Interest earned - outstanding debtors	636	3 200	-	-	501	78.9%	-	-	-	-	501	15.7%	-	28.4%	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 500	954	62	4.1%	478	31.9%	23	2.4%	11	1.1%	574	60.1%	-	-	(100.0%)
Licences and permits	2 309	2 309	712	30.8%	603	26.1%	645	27.9%	555	24.0%	2 515	108.9%	734	126.7%	(24.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	(9)	-	(100.0%)
Transfers recognised - operational	103 368	109 167	1 430	1.4%	39 874	38.6%	28 926	26.5%	3 016	2.8%	73 246	67.1%	11 980	70.1%	(74.8%)
Other own revenue	251	3 794	4 254	1 694.9%	812	323.5%	91	2.4%	37	1.0%	5 195	136.9%	(264)	44.3%	(114.1%)
Gains on disposal of PPE	3 300	2 000	130	3.9%	156	4.7%	1 022	51.1%	439	22.0%	1 747	87.4%	-	-	(100.0%)
Operating Expenditure	129 578	142 546	31 617	24.4%	40 849	31.5%	33 914	23.8%	27 808	19.5%	134 189	94.1%	28 628	89.2%	(2.9%)
Employee related costs	65 226	71 740	18 262	28.0%	21 000	32.2%	17 896	24.9%	17 327	24.2%	74 485	103.8%	16 744	108.5%	3.5%
Remuneration of councillors	7 411	7 411	1 690	22.8%	1 691	22.8%	2 064	27.9%	1 468	19.8%	6 913	93.3%	1 799	108.3%	(18.4%)
Debt impairment	6 999	6 616	-	-	4 443	63.5%	-	-	-	-	4 443	67.2%	(25)	(.4%)	(100.0%)
Depreciation and asset impairment	8 100	8 100	137	1.7%	4 141	51.1%	-	-	16	.2%	4 293	53.0%	(3 000)	42.2%	(100.5%)
Finance charges	220	440	102	46.2%	238	108.3%	78	17.7%	57	13.0%	475	108.0%	9	160.2%	534.3%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	5 168	5 168	797	15.4%	343	6.6%	343	6.6%	535	10.3%	2 018	39.1%	549	76.1%	(2.6%)
Contracted services	10 755	11 596	5 894	54.8%	3 934	36.6%	7 937	68.4%	2 965	25.6%	20 730	178.8%	6 801	187.7%	(56.4%)
Transfers and grants	800	7 825	137	17.2%	213	26.6%	989	12.6%	325	4.2%	1 664	21.3%	679	19.6%	(52.1%)
Other expenditure	24 899	23 650	4 598	18.5%	4 846	19.5%	4 607	19.5%	5 116	21.6%	19 166	81.0%	5 073	62.4%	.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 507	30	(13 104)		5 564		(77)		(20 911)		(28 528)		(13 143)		
Transfers recognised - capital	21 000	21 000	4 000	19.0%	549	2.6%	3 981	19.0%	5 394	25.7%	13 923	66.3%	-	38.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 507	21 030	(9 105)		6 113		3 904		(15 517)		(14 604)		(13 143)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	23 507	21 030	(9 105)		6 113		3 904		(15 517)		(14 604)		(13 143)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 507	21 030	(9 105)		6 113		3 904		(15 517)		(14 604)		(13 143)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 507	21 030	(9 105)		6 113		3 904		(15 517)		(14 604)		(13 143)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	23 400	21 820	4 000	17.1%	8 400	35.9%	3 981	18.2%	5 714	26.2%	22 095	101.3%	9 393	102.2%	(39.2%)
National Government	21 000	21 000	4 000	19.0%	7 625	36.3%	3 981	19.0%	5 714	27.2%	21 320	101.5%	9 393	102.2%	(39.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 000	21 000	4 000	19.0%	7 625	36.3%	3 981	19.0%	5 714	27.2%	21 320	101.5%	9 393	102.2%	(39.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 400	820	-	-	775	32.3%	-	-	-	-	775	94.5%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	23 400	21 820	4 000	17.1%	8 400	35.9%	3 981	18.2%	5 714	26.2%	22 095	101.3%	9 393	102.2%	(39.2%)
Governance and Administration	650	939	-	-	775	119.2%	-	-	-	-	775	82.5%	-	-	-
Executive & Council	100	589	-	-	589	589.1%	-	-	-	-	589	100.0%	-	-	-
Budget & Treasury Office	550	350	-	-	186	33.8%	-	-	-	-	186	53.1%	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 150	13 661	1 943	12.8%	5 613	37.1%	916	6.7%	3 148	23.0%	11 620	85.1%	-	-	(100.0%)
Community & Social Services	7 614	7 614	809	10.6%	4 808	63.1%	79	1.0%	1 413	18.6%	7 109	93.4%	-	-	(100.0%)
Sport And Recreation	6 236	5 236	1 134	18.2%	806	12.9%	837	16.0%	1 735	33.1%	4 512	86.2%	-	-	(100.0%)
Public Safety	1 300	811	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 600	7 220	2 057	27.1%	2 012	26.5%	3 065	42.5%	2 565	35.5%	9 700	134.3%	9 393	276.8%	(72.7%)
Planning and Development	2 600	2 220	2 057	79.1%	2 012	77.4%	3 065	138.1%	2 245	101.1%	9 380	422.5%	9 393	1 107.1%	(76.1%)
Road Transport	5 000	5 000	-	-	-	-	-	-	320	6.4%	320	6.4%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	140 534	151 675	74 902	53.3%	52 824	37.6%	36 069	23.8%	3 330	2.2%	167 126	110.2%	5 231	100.1%	(36.3%)
Property rates, penalties and collection charges	12 296	12 296	8 728	71.0%	1 668	13.6%	1 915	15.6%	2 334	19.0%	14 644	119.1%	2 031	106.5%	14.9%
Service charges	1 584	1 584	-	-	-	-	-	-	-	-	-	-	-	7.3%	-
Other revenue	1 610	6 577	8 517	529.1%	11 010	684.0%	841	12.8%	775	11.8%	21 143	321.5%	3 091	114.3%	(74.9%)
Government - operating	103 368	109 168	45 168	43.7%	39 879	38.6%	24 121	22.1%	-	-	109 168	100.0%	-	99.3%	-
Government - capital	21 000	21 000	12 000	57.1%	-	-	9 000	42.9%	-	-	21 000	100.0%	-	100.0%	-
Interest	676	1 050	489	72.4%	267	39.5%	193	18.4%	221	21.1%	1 171	111.5%	109	117.6%	102.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(116 479)	(138 851)	(48 138)	41.3%	(50 435)	43.3%	(34 616)	24.9%	(22 645)	16.3%	(155 834)	112.2%	(24 286)	104.8%	(6.8%)
Suppliers and employees	(115 459)	(132 031)	(46 738)	40.5%	(47 132)	40.8%	(31 853)	24.1%	(21 801)	16.5%	(147 524)	111.7%	(24 286)	110.8%	(10.2%)
Finance charges	(220)	(420)	(100)	45.4%	(253)	115.1%	(78)	18.5%	(41)	9.7%	(472)	112.3%	-	83.7%	(100.0%)
Transfers and grants	(800)	(6 400)	(1 300)	162.5%	(3 050)	381.2%	(2 685)	42.0%	(803)	12.6%	(7 839)	122.5%	-	70.9%	(100.0%)
Net Cash from/(used) Operating Activities	24 055	12 824	26 765	111.3%	2 389	9.9%	1 453	11.3%	(19 315)	(150.6%)	11 291	88.1%	(19 055)	71.4%	1.4%
Cash Flow from Investing Activities															
Receipts	3 300	10 733	1 546	46.8%	2 737	82.9%	2 910	27.1%	1 364	12.7%	8 557	79.7%	188	-	625.5%
Proceeds on disposal of PPE	3 300	3 300	380	11.5%	277	8.4%	998	30.2%	424	12.8%	2 079	63.0%	188	-	125.5%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	5 433	1 165	-	2 460	-	1 912	35.2%	940	17.3%	6 477	119.2%	-	-	(100.0%)
Decrease (increase) in non-current investments	-	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 400)	(21 820)	(4 000)	17.1%	(7 811)	33.4%	(4 188)	19.2%	(1 393)	6.4%	(17 391)	79.7%	(6 024)	85.6%	(76.9%)
Capital assets	(23 400)	(21 820)	(4 000)	17.1%	(7 811)	33.4%	(4 188)	19.2%	(1 393)	6.4%	(17 391)	79.7%	(6 024)	85.6%	(76.9%)
Net Cash from/(used) Investing Activities	(20 100)	(11 087)	(2 454)	12.2%	(5 074)	25.2%	(1 277)	11.5%	(29)	.3%	(8 834)	79.7%	(5 836)	84.1%	(99.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 955	1 737	24 311	614.7%	(2 685)	(67.9%)	176	10.1%	(19 344)	(1 113.7%)	2 457	141.5%	(24 891)	383.3%	(22.3%)
Cash/cash equivalents at the year begin:	3 267	3 053	3 053	93.5%	27 364	837.6%	24 679	808.3%	24 854	814.0%	3 053	100.0%	23 148	100.0%	7.4%
Cash/cash equivalents at the year end:	7 222	4 790	27 364	378.9%	24 679	341.7%	24 854	518.9%	5 510	115.0%	5 510	115.0%	(1 743)	(180.5%)	(416.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	697	1.6%	870	2.0%	560	1.3%	40 324	95.0%	42 451	100.0%	-	-	-	-
Total By Income Source	697	1.6%	870	2.0%	560	1.3%	40 324	95.0%	42 451	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(32)	(.5%)	29	.5%	3	.1%	6 180	100.0%	6 180	14.6%	-	-	-	-
Commercial	512	3.1%	644	3.9%	375	2.3%	15 073	90.8%	16 605	39.1%	-	-	-	-
Households	217	1.1%	197	1.0%	181	.9%	19 079	97.0%	19 674	46.3%	-	-	-	-
Other	-	-	-	-	-	-	(8)	100.0%	(8)	-	-	-	-	-
Total By Customer Group	697	1.6%	870	2.0%	560	1.3%	40 324	95.0%	42 451	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	72	99.9%	0	.1%	-	-	72	1.3%
Other	1 535	27.2%	101	1.8%	775	13.7%	3 235	57.3%	5 646	98.7%
Total	1 535	26.8%	173	3.0%	775	13.6%	3 235	56.6%	5 718	100.0%

Contact Details

Municipal Manager	Dr Vusumuzi J Mthembu	035 838 8500
Financial Manager	Ms Sayinile L Mchunu	035 838 8500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	455 028	445 513	166 324	36.6%	138 979	30.5%	106 635	23.9%	21 096	4.7%	433 033	97.2%	74 436	100.4%	(71.7%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	12 560	6 141	1 806	14.4%	734	5.8%	1 430	23.3%	958	15.6%	4 929	80.3%	1 533	103.3%	(37.5%)
Service charges - water revenue	39 600	39 600	5 327	13.5%	6 259	15.8%	5 801	14.7%	10 310	26.0%	27 697	69.9%	5 601	107.9%	84.1%
Service charges - sanitation revenue	640	640	212	33.1%	50	7.7%	117	18.3%	143	22.4%	521	81.5%	213	117.1%	(32.9%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	2	-	-	-	(2)	-	-	-	-	-	(100.0%)
Rental of facilities and equipment	90	90	24	26.9%	12	13.3%	38	42.0%	24	26.7%	98	108.9%	19	51.7%	29.7%
Interest earned - external investments	5 000	5 000	1 865	37.3%	1 439	28.8%	1 242	24.8%	1 667	33.3%	6 213	124.3%	1 856	152.0%	(10.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	395 613	392 457	157 044	39.7%	130 483	33.0%	97 931	25.0%	7 896	2.0%	393 354	100.2%	65 694	101.5%	(88.0%)
Other own revenue	1 525	1 585	46	3.0%	-	-	75	4.8%	100	6.3%	221	13.9%	(480)	.8%	(120.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	(.1%)	-
Operating Expenditure	455 028	489 029	105 884	23.3%	127 741	28.1%	120 399	24.6%	92 217	18.9%	446 242	91.3%	98 126	77.0%	(6.0%)
Employee related costs	158 801	158 802	38 956	24.5%	40 133	25.3%	42 838	27.0%	41 588	26.2%	163 516	103.0%	35 161	98.5%	18.3%
Remuneration of councillors	9 387	9 387	2 030	21.6%	2 941	31.3%	1 810	19.3%	2 148	22.9%	8 929	95.1%	1 859	80.6%	15.5%
Debt impairment	5 789	29 958	-	-	-	-	-	-	439	1.5%	439	1.5%	-	-	(100.0%)
Depreciation and asset impairment	41 702	37 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 499	1 499	657	43.8%	-	-	427	28.5%	135	9.0%	1 219	81.3%	180	115.4%	(24.9%)
Bulk purchases	85 848	97 845	30 933	36.0%	38 002	44.3%	37 921	38.8%	15 840	16.2%	122 696	125.4%	37 668	84.5%	(57.9%)
Other Materials	35 564	16 472	-	-	1 776	5.0%	3 977	24.1%	-	-	5 753	34.9%	-	-	-
Contracted services	63 199	90 746	14 172	22.4%	32 410	51.3%	27 801	30.6%	18 205	20.1%	92 589	102.0%	8 020	138.1%	127.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	53 238	47 320	19 137	35.9%	12 478	23.4%	5 626	11.9%	13 861	29.3%	51 101	108.0%	16 900	94.9%	(18.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	(1 663)	-	(100.0%)
Surplus/(Deficit)	-	(43 516)	60 440		11 238		(13 764)		(71 121)		(13 208)		(23 690)		
Transfers recognised - capital	266 059	-	35 013	13.2%	45 259	17.0%	46 006	-	135 356	-	261 633	-	81 009	-	67.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	296 059	(43 516)	95 452		56 497		32 242		64 234		248 425		57 319		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	296 059	(43 516)	95 452		56 497		32 242		64 234		248 425		57 319		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	296 059	(43 516)	95 452		56 497		32 242		64 234		248 425		57 319		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	296 059	(43 516)	95 452		56 497		32 242		64 234		248 425		57 319		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	266 059	285 443	4 739	1.8%	71 687	26.9%	81 891	28.7%	77 581	27.2%	235 899	82.6%	47 818	99.9%	62.2%
National Government	254 859	276 015	4 739	1.9%	71 687	28.1%	78 203	28.3%	76 735	27.8%	231 365	83.8%	47 818	100.1%	60.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	254 859	276 015	4 739	1.9%	71 687	28.1%	78 203	28.3%	76 735	27.8%	231 365	83.8%	47 818	100.1%	60.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	9 429	-	-	-	-	3 688	39.1%	846	9.0%	4 534	48.1%	-	-	(100.0%)
Public contributions and donations	11 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	266 059	285 443	4 739	1.8%	71 687	26.9%	81 891	28.7%	77 581	27.2%	235 899	82.6%	47 818	99.9%	62.2%
Governance and Administration	11 200	9 429	-	-	-	-	3 688	39.1%	846	9.0%	4 534	48.1%	-	-	(100.0%)
Executive & Council	3 500	3 500	-	-	-	-	3 688	105.4%	-	-	3 688	105.4%	-	-	-
Budget & Treasury Office	7 700	5 929	-	-	-	-	-	-	390	6.6%	390	6.6%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	456	-	456	-	-	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	254 859	276 015	4 739	1.9%	71 687	28.1%	78 203	28.3%	76 735	27.8%	231 365	83.8%	47 818	100.1%	60.5%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	167 709	188 865	3 052	1.8%	68 108	40.6%	64 842	34.3%	58 816	31.1%	194 818	103.2%	47 818	101.0%	23.0%
Waste Water Management	87 150	87 150	1 687	1.9%	3 579	4.1%	13 361	15.3%	17 920	20.6%	36 547	41.9%	-	95.9%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	712 996	702 243	275 825	38.7%	295 451	41.4%	197 630	28.1%	10 823	1.5%	779 728	111.0%	45 131	110.9%	(76.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	55 909	24 000	6 682	12.0%	5 652	10.1%	7 311	30.5%	7 684	32.0%	27 328	113.9%	3 025	95.7%	154.0%
Other revenue	1 615	1 615	13 539	838.4%	63 343	3 922.2%	(20 865)	(1 292.1%)	26 819	1 660.8%	82 836	5 129.8%	10 499	201.8%	155.4%
Government - operating	395 613	395 613	159 739	40.4%	150 457	38.0%	95 380	24.1%	(25 347)	(6.4%)	380 229	96.1%	31 605	105.4%	(180.2%)
Government - capital	254 859	276 015	94 000	36.9%	75 000	29.4%	114 378	41.4%	-	-	283 378	102.7%	-	93.8%	-
Interest	5 000	5 000	1 865	37.3%	999	20.0%	1 426	28.5%	1 667	33.3%	5 957	119.1%	2	31.6%	91 089.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(457 862)	(513 463)	(133 941)	29.3%	(181 508)	39.6%	(113 485)	22.1%	(82 680)	16.1%	(511 615)	99.6%	(132 234)	112.6%	(37.5%)
Suppliers and employees	(456 363)	(511 964)	(133 941)	29.3%	(181 508)	39.8%	(113 485)	22.2%	(82 680)	16.1%	(511 615)	99.9%	(132 234)	113.0%	(37.5%)
Finance charges	(1 499)	(1 499)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	255 134	188 780	141 884	55.6%	113 942	44.7%	84 144	44.6%	(71 857)	(38.1%)	268 114	142.0%	(87 103)	108.5%	(17.5%)
Cash Flow from Investing Activities															
Receipts	6 200	39 350	-	-	-	-	-	-	-	-	-	-	1 663	138.5%	(100.0%)
Proceeds on disposal of PPE	200	350	-	-	-	-	-	-	-	-	-	-	1 663	138.5%	(100.0%)
Decrease in non-current debtors	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	33 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(266 059)	(285 830)	(60 986)	22.9%	(76 712)	28.8%	(30 828)	10.8%	(122 124)	42.7%	(290 650)	101.7%	(42 094)	91.3%	190.1%
Capital assets	(266 059)	(285 830)	(60 986)	22.9%	(76 712)	28.8%	(30 828)	10.8%	(122 124)	42.7%	(290 650)	101.7%	(42 094)	91.3%	190.1%
Net Cash from/(used) Investing Activities	(259 859)	(246 480)	(60 986)	23.5%	(76 712)	29.5%	(30 828)	12.5%	(122 124)	49.5%	(290 650)	117.9%	(40 431)	91.1%	202.1%
Cash Flow from Financing Activities															
Receipts	-	-	645	-	28	-	827	-	253	-	1 753	-	2	69.6%	12 892.3%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	645	-	28	-	827	-	253	-	1 753	-	2	69.6%	12 892.3%
Payments	(1 499)	(1 499)	(695)	46.3%	-	-	(679)	45.3%	-	-	(1 374)	91.6%	-	50.0%	-
Repayment of borrowing	(1 499)	(1 499)	(695)	46.3%	-	-	(679)	45.3%	-	-	(1 374)	91.6%	-	50.0%	-
Net Cash from/(used) Financing Activities	(1 499)	(1 499)	(50)	3.3%	28	(1.9%)	148	(9.9%)	253	(16.9%)	379	(25.3%)	2	49.4%	12 892.3%
Net Increase/(Decrease) in cash held	(6 224)	(59 199)	80 848	(1 299.0%)	37 258	(598.6%)	53 464	(90.3%)	(193 728)	327.2%	(22 157)	37.4%	(127 532)	(683.8%)	51.9%
Cash/cash equivalents at the year begin:	34 626	62 296	62 296	179.9%	143 144	413.4%	180 402	289.6%	233 867	375.4%	62 296	100.0%	205 905	100.0%	13.6%
Cash/cash equivalents at the year end:	28 402	3 096	143 144	504.0%	180 402	635.2%	233 867	7 553.0%	40 139	1 296.3%	40 139	1 296.3%	78 373	277.6%	(48.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 283	13.6%	(24)	-	907	1.3%	57 987	85.1%	68 153	64.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	330	3.3%	(4)	-	54	.5%	9 685	96.2%	10 064	9.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	97	.3%	-	-	18	.1%	28 466	99.6%	28 582	26.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(450)	100.0%	(450)	(.4%)	-	-	-	-
Total By Income Source	9 710	9.1%	(29)	-	980	.9%	95 689	90.0%	106 349	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 443	12.1%	(2)	-	404	3.4%	10 078	84.5%	11 923	11.2%	-	-	-	-
Commercial	2 280	9.0%	(24)	(.1%)	470	1.9%	22 607	89.2%	25 332	23.8%	-	-	-	-
Households	301	.5%	(3)	-	63	.1%	62 257	99.4%	62 619	58.9%	-	-	-	-
Other	5 685	87.8%	-	-	43	.7%	747	11.5%	6 476	6.1%	-	-	-	-
Total By Customer Group	9 710	9.1%	(29)	-	980	.9%	95 689	90.0%	106 349	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 126	16.3%	-	-	605	8.8%	5 164	74.9%	6 895	6.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	695	100.0%	695	.6%
Trade Creditors	8 229	8.0%	8 747	8.5%	(2 009)	(2.0%)	87 564	85.4%	102 532	88.5%
Auditor-General	-	-	-	-	(0)	100.0%	-	-	(0)	-
Other	3 886	68.2%	352	6.2%	(3 221)	(56.5%)	4 681	82.2%	5 697	4.9%
Total	13 241	11.4%	9 099	7.9%	(4 625)	(4.0%)	98 103	84.7%	115 818	100.0%

Contact Details

Municipal Manager	Mr Mxolisi A Nkosi	035 573 8615
Financial Manager	Mr Njabulo T Dludla	035 573 8713

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	147 527	196 947	56 026	38.0%	45 627	30.9%	35 226	17.9%	22 635	11.5%	159 514	81.0%	3 729	99.0%	507.0%
Property rates	10 796	26 534	3 091	28.6%	3 120	28.9%	3 131	11.8%	17 339	65.3%	26 681	100.6%	3 504	164.6%	394.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	400	682	153	38.4%	142	35.5%	151	22.1%	135	19.8%	581	85.2%	116	137.7%	16.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	220	142	24	11.1%	32	14.5%	49	34.4%	29	20.2%	134	94.3%	24	29.4%	21.3%
Interest earned - external investments	326	708	130	39.8%	383	117.5%	322	45.5%	338	47.8%	1 174	165.8%	-	-	(100.0%)
Interest earned - outstanding debtors	420	420	94	22.5%	173	41.2%	157	37.3%	167	39.7%	591	140.7%	80	141.2%	109.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	450	300	112	24.9%	73	16.1%	20	6.8%	33	10.9%	238	79.3%	-	53.0%	(100.0%)
Licences and permits	475	300	104	21.9%	47	9.8%	79	26.5%	57	19.1%	288	95.9%	1	16.2%	9 125.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	134 164	134 025	52 290	39.0%	41 641	31.0%	31 292	23.3%	4 531	3.4%	129 755	96.8%	0	93.9%	1 466 361.5%
Other own revenue	276	33 836	28	10.0%	17	6.1%	24	.1%	4	-	73	.2%	4	565.0%	6.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	143 266	161 605	30 320	21.2%	35 753	25.0%	35 245	21.8%	39 229	24.3%	140 548	87.0%	24 172	84.0%	62.3%
Employee related costs	56 656	56 656	12 356	21.8%	14 448	25.5%	13 079	23.1%	15 063	26.6%	54 945	97.0%	12 044	101.3%	25.1%
Remuneration of councillors	10 491	10 834	2 623	25.0%	2 623	25.0%	2 888	26.7%	2 708	25.0%	10 842	100.1%	1 800	92.3%	50.5%
Debt impairment	750	6 108	-	-	-	-	775	12.7%	-	-	775	12.7%	-	6.4%	-
Depreciation and asset impairment	2 000	8 020	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	530	530	-	-	-	-	-	-	714	134.7%	714	134.7%	180	212.7%	297.5%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 729	2 689	-	-	260	9.5%	208	7.7%	-	-	468	17.4%	-	-	-
Contracted services	37 762	40 266	10 555	28.0%	7 928	21.0%	11 370	28.2%	11 305	28.1%	41 158	102.2%	5 688	80.5%	98.8%
Transfers and grants	610	610	283	46.4%	178	29.2%	26	4.3%	74	12.2%	562	92.1%	297	108.3%	(75.0%)
Other expenditure	31 738	35 892	4 503	14.2%	10 316	32.5%	6 899	19.2%	9 365	26.1%	31 084	86.6%	4 164	72.0%	124.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 261	35 342	25 706		9 874		(19)		(16 595)		18 966		(20 443)		
Transfers recognised - capital	24 473	28 973	4 528	18.5%	6 578	26.9%	10 604	36.6%	46 097	159.1%	67 807	234.0%	-	52.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	122	-	170	-	135	-	105	-	532	-	104	-	1.0%
Surplus/(Deficit) after capital transfers and contributions	28 734	64 315	30 355		16 623		10 720		29 608		87 306		(20 339)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 734	64 315	30 355		16 623		10 720		29 608		87 306		(20 339)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 734	64 315	30 355		16 623		10 720		29 608		87 306		(20 339)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 734	64 315	30 355		16 623		10 720		29 608		87 306		(20 339)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	28 734	64 315	4 361	15.2%	5 832	20.3%	16 948	26.4%	37 898	58.9%	65 038	101.1%	8 895	78.1%	326.1%
National Government	24 473	24 473	4 308	17.6%	5 652	23.1%	6 301	25.7%	8 318	34.0%	24 579	100.4%	8 895	103.8%	(6.5%)
Provincial Government	-	4 500	-	-	-	-	2 915	64.8%	2 043	45.4%	4 958	110.2%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 473	28 973	4 308	17.6%	5 652	23.1%	9 217	31.8%	10 361	35.8%	29 537	101.9%	8 895	83.9%	16.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 261	1 782	53	1.2%	180	4.2%	69	3.8%	7 128	400.1%	7 430	417.0%	-	41.8%	(100.0%)
Public contributions and donations	-	33 560	-	-	-	-	7 663	22.8%	20 409	60.8%	28 071	83.6%	-	-	(100.0%)
Capital Expenditure Standard Classification	28 734	64 315	4 361	15.2%	5 832	20.3%	16 948	26.4%	37 898	58.9%	65 038	101.1%	8 895	78.1%	326.1%
Governance and Administration	3 259	1 365	53	1.6%	168	5.2%	63	4.6%	22 561	1 653.3%	22 844	1 674.1%	-	266.7%	(100.0%)
Executive & Council	450	300	-	-	26	5.8%	9	3.0%	165	55.1%	200	66.8%	-	5.7%	(100.0%)
Budget & Treasury Office	989	825	-	-	-	-	4	.4%	1 108	134.4%	1 112	134.9%	-	766.4%	(100.0%)
Corporate Services	1 820	240	53	2.9%	142	7.8%	50	20.8%	21 287	8 869.5%	21 532	8 971.5%	-	25.9%	(100.0%)
Community and Public Safety	8 105	337	1 693	20.9%	1 364	16.8%	4 721	1 401.0%	9 685	2 874.0%	17 464	5 182.1%	8 895	68.4%	8.9%
Community & Social Services	8 105	246	1 693	20.9%	1 364	16.8%	1 042	423.4%	1 039	422.4%	5 138	2 088.5%	8 895	68.4%	(88.3%)
Sport And Recreation	-	-	-	-	-	-	3 680	-	3 666	-	7 346	-	-	-	(100.0%)
Public Safety	-	91	-	-	-	-	-	-	4 980	5 472.7%	4 980	5 472.7%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 370	62 533	2 614	15.1%	4 300	24.8%	12 164	19.5%	5 634	9.0%	24 712	39.5%	-	-	(100.0%)
Planning and Development	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 170	62 533	2 614	15.2%	4 300	25.0%	12 164	19.5%	5 634	9.0%	24 712	39.5%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	80	-	-	-	-	-	-	18	22.8%	18	22.8%	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	80	-	-	-	-	-	-	18	22.8%	18	22.8%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	172 000	216 637	65 337	38.0%	64 111	37.3%	56 480	26.1%	8 248	3.8%	194 175	89.6%	4 827	108.4%	70.9%
Property rates, penalties and collection charges	10 796	17 250	3 025	28.0%	3 172	29.4%	11 714	67.9%	7 039	40.8%	24 949	144.6%	2 530	139.9%	178.2%
Service charges	400	683	66	16.6%	101	25.4%	120	17.7%	125	18.4%	414	60.6%	2	1.9%	6 994.3%
Other revenue	1 421	1 018	1 746	122.8%	395	27.8%	199	19.6%	220	21.6%	2 559	251.3%	2 259	1 141.9%	(90.3%)
Government - operating	134 164	134 025	50 239	37.4%	47 820	35.6%	36 051	26.9%	450	.3%	134 560	100.4%	-	88.4%	(100.0%)
Government - capital	24 473	62 533	10 000	40.9%	12 250	50.1%	8 011	12.8%	-	-	30 261	48.4%	-	145.8%	-
Interest	746	1 127	262	35.1%	373	50.0%	384	34.1%	414	36.7%	1 432	127.0%	36	44.2%	1 058.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(140 516)	(147 477)	(43 146)	30.7%	(43 512)	31.0%	(35 079)	23.8%	(45 452)	30.8%	(167 189)	113.4%	(23 776)	102.1%	91.2%
Suppliers and employees	(139 376)	(146 338)	(42 801)	30.7%	(43 357)	31.1%	(35 046)	23.9%	(45 386)	31.0%	(166 590)	113.8%	(23 776)	103.1%	90.9%
Finance charges	(530)	(530)	(75)	14.1%	-	-	-	-	-	-	(75)	14.1%	-	-	-
Transfers and grants	(610)	(610)	(271)	44.4%	(155)	25.4%	(33)	5.4%	(65)	10.7%	(525)	86.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	31 484	69 159	22 191	70.5%	20 598	65.4%	21 401	30.9%	(37 204)	(53.8%)	26 986	39.0%	(18 950)	129.7%	96.3%
Cash Flow from Investing Activities															
Receipts	-	(0)	13 888	-	3 105	-	14 417	(7 668 463.3%)	13 201	(7 021 981.4%)	44 611	(23 729 296.3%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	12 909	-	-	-	8 812	-	5 608	-	27 329	-	-	-	(100.0%)
Decrease in non-current debtors	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	979	-	3 105	-	5 605	-	7 594	-	17 282	-	-	-	(100.0%)
Payments	(28 734)	(64 314)	(20 071)	69.9%	(11 442)	39.8%	(17 109)	26.6%	(16 870)	26.2%	(65 492)	101.8%	(1 327)	139.2%	1 171.2%
Capital assets	(28 734)	(64 314)	(20 071)	69.9%	(11 442)	39.8%	(17 109)	26.6%	(16 870)	26.2%	(65 492)	101.8%	(1 327)	139.2%	1 171.2%
Net Cash from/(used) Investing Activities	(28 734)	(64 315)	(6 183)	21.5%	(8 337)	29.0%	(2 692)	4.2%	(3 669)	5.7%	(20 881)	32.5%	(1 327)	137.6%	176.4%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(692)	(692)	(612)	88.4%	-	-	(612)	88.4%	-	-	(1 224)	176.9%	-	68.0%	-
Repayment of borrowing	(692)	(692)	(612)	88.4%	-	-	(612)	88.4%	-	-	(1 224)	176.9%	-	68.0%	-
Net Cash from/(used) Financing Activities	(692)	(692)	(612)	88.4%	-	-	(612)	88.4%	-	-	(1 224)	176.9%	-	68.0%	-
Net Increase/(Decrease) in cash held	2 058	4 153	15 396	748.1%	12 261	595.8%	18 097	435.8%	(40 872)	(984.2%)	4 882	117.6%	(20 277)	(519.6%)	101.6%
Cash/cash equivalents at the year begin:	1 879	428	233	12.4%	15 629	831.8%	27 890	6 509.3%	45 987	10 733.0%	233	54.4%	20 510	100.0%	124.2%
Cash/cash equivalents at the year end:	3 937	4 581	15 629	397.0%	27 890	708.4%	45 987	1 003.8%	5 115	111.6%	5 115	111.6%	233	12.4%	2 093.9%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 486	12.6%	(18)	(.2%)	5 298	45.0%	4 996	42.5%	11 761	83.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	82	15.3%	(0)	(.1%)	26	4.9%	428	79.9%	536	3.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	129	7.3%	-	-	52	2.9%	1 602	89.8%	1 784	12.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	(9.9%)	-	-	(20)	106.8%	(1)	3.2%	(19)	(.1%)	-	-	-	-
Total By Income Source	1 699	12.1%	(19)	(.1%)	5 356	38.1%	7 026	50.0%	14 062	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	134	2.1%	(6)	(.1%)	5 041	80.4%	1 097	17.5%	6 267	44.6%	-	-	-	-
Commercial	1 178	28.3%	-	-	164	3.9%	2 822	67.8%	4 165	29.6%	-	-	-	-
Households	310	8.8%	(13)	(.4%)	123	3.5%	3 089	88.0%	3 509	25.0%	-	-	-	-
Other	76	63.0%	-	-	27	22.5%	17	14.4%	121	.9%	-	-	-	-
Total By Customer Group	1 699	12.1%	(19)	(.1%)	5 356	38.1%	7 026	50.0%	14 062	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(2 201)	-	-	-	-	-	2 201	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 659	88.8%	251	3.3%	54	.7%	534	7.1%	7 497	68.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 604	45.9%	1 857	53.1%	(30)	(.8%)	65	1.9%	3 496	31.8%
Total	6 062	55.1%	2 108	19.2%	24	.2%	2 800	25.5%	10 993	100.0%

Contact Details

Municipal Manager	Mr Khulumokwakhe Elliot Gamede	035 580 1421
Financial Manager	Mr Johannes Velangezwi Nkosi	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	3 054 874	2 990 431	904 178	29.6%	703 922	23.0%	672 681	22.5%	608 711	20.4%	2 889 492	96.6%	649 422	98.5%	(6.3%)
Property rates	474 453	495 732	150 566	31.7%	108 770	22.9%	108 781	21.9%	109 021	22.0%	477 138	96.2%	100 354	99.1%	8.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 579 530	1 443 589	438 827	27.8%	301 173	19.1%	320 100	22.2%	314 632	21.8%	1 374 731	95.2%	309 439	96.2%	1.7%
Service charges - water revenue	337 842	366 612	107 326	31.8%	100 209	29.7%	109 509	29.9%	102 961	28.1%	420 005	114.6%	82 124	122.0%	25.4%
Service charges - sanitation revenue	99 625	122 536	25 231	25.3%	24 690	24.8%	24 074	19.6%	25 318	20.7%	99 313	81.0%	23 532	99.9%	7.6%
Service charges - refuse revenue	80 372	84 372	26 629	33.1%	26 621	33.1%	10 626	12.6%	21 165	25.1%	85 041	100.8%	24 660	103.5%	(14.2%)
Service charges - other	-	1 069	-	-	-	-	198	18.5%	93	8.7%	291	27.2%	-	-	(100.0%)
Rental of facilities and equipment	8 449	8 599	1 452	17.2%	2 032	24.1%	1 668	19.4%	1 703	19.8%	6 856	79.7%	962	84.6%	77.0%
Interest earned - external investments	55 000	55 000	9 569	17.4%	10 681	19.4%	3 062	5.6%	9 169	16.7%	32 482	59.1%	17 597	121.7%	(47.9%)
Interest earned - outstanding debtors	56	86	514	922.6%	805	1 445.6%	277	323.2%	40	46.7%	1 636	1 909.1%	32	194.7%	23.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 485	7 698	1 940	25.9%	1 423	19.0%	2 758	35.8%	6 026	78.3%	12 147	157.8%	1 469	95.1%	310.1%
Licences and permits	3 808	3 308	852	22.4%	763	20.0%	992	30.0%	1 167	35.3%	3 773	114.1%	916	104.6%	27.4%
Agency services	7 797	5 797	1 520	19.5%	1 239	15.9%	1 887	32.5%	1 714	29.6%	6 360	109.7%	1 670	86.0%	2.7%
Transfers recognised - operational	356 638	354 985	135 940	38.1%	121 431	34.0%	84 384	23.8%	3 407	1.0%	345 162	97.2%	77 503	95.1%	(95.6%)
Other own revenue	43 819	40 290	2 839	6.5%	3 511	8.0%	4 592	11.4%	12 255	30.4%	23 196	57.6%	8 568	35.1%	43.0%
Gains on disposal of PPE	-	759	973	-	575	-	(226)	(29.7%)	39	5.1%	1 361	179.3%	595	-	(93.4%)
Operating Expenditure	3 016 497	3 049 313	798 618	26.5%	667 783	22.1%	708 277	23.2%	715 523	23.5%	2 890 202	94.8%	693 593	96.6%	3.2%
Employee related costs	812 123	810 017	182 385	22.5%	191 812	23.6%	189 210	23.4%	190 225	23.5%	753 633	93.0%	174 684	97.5%	8.9%
Remuneration of councillors	31 881	31 488	7 231	22.7%	7 383	23.2%	8 173	26.0%	7 608	24.2%	30 395	96.5%	7 303	99.4%	4.2%
Debt impairment	26 513	29 730	6 628	25.0%	8 548	32.2%	8 648	29.1%	9 641	32.4%	33 465	112.6%	6 697	100.4%	44.0%
Depreciation and asset impairment	376 066	376 066	94 017	25.0%	94 017	25.0%	94 017	25.0%	94 011	25.0%	376 060	100.0%	94 214	100.0%	(.2%)
Finance charges	67 884	59 359	16 971	25.0%	16 971	25.0%	14 840	25.0%	10 577	17.8%	59 359	100.0%	18 350	100.0%	(42.4%)
Bulk purchases	1 000 945	974 726	330 196	33.0%	183 049	18.3%	217 125	22.3%	216 971	22.3%	947 341	97.2%	214 331	95.8%	1.2%
Other Materials	114 233	126 546	29 436	25.8%	30 517	26.7%	24 635	19.5%	21 232	16.8%	105 821	83.6%	18 161	112.9%	16.9%
Contracted services	312 731	366 946	79 222	25.3%	76 454	24.4%	112 964	30.8%	85 866	23.4%	354 507	96.6%	72 454	118.1%	18.5%
Transfers and grants	12 534	15 179	6 555	52.3%	2 852	22.8%	1 515	10.0%	4 636	30.5%	15 558	102.5%	2 851	88.0%	62.6%
Other expenditure	261 588	259 257	45 977	17.6%	56 179	21.5%	37 150	14.3%	74 757	28.8%	214 064	82.6%	84 548	76.6%	(11.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	38 377	(58 882)	105 560		36 139		(35 596)		(106 812)		(710)		(44 171)		
Transfers recognised - capital	129 224	129 224	-	-	2 079	1.6%	4 522	3.5%	14 755	11.4%	21 356	16.5%	17 685	11.7%	(16.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	167 601	70 342	105 560		38 218		(31 074)		(92 058)		20 646		(26 487)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	167 601	70 342	105 560		38 218		(31 074)		(92 058)		20 646		(26 487)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	167 601	70 342	105 560		38 218		(31 074)		(92 058)		20 646		(26 487)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	167 601	70 342	105 560		38 218		(31 074)		(92 058)		20 646		(26 487)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	525 161	586 328	57 006	10.9%	144 179	27.5%	92 595	15.8%	189 062	32.2%	482 843	82.4%	242 787	82.1%	(22.1%)
National Government	121 374	129 224	19 606	16.2%	33 891	27.9%	25 320	19.6%	38 767	30.0%	117 584	91.0%	58 550	91.6%	(33.8%)
Provincial Government	7 850	-	-	-	-	-	-	-	-	-	-	-	340	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	129 224	129 224	19 606	15.2%	33 891	26.2%	25 320	19.6%	38 767	30.0%	117 584	91.0%	58 889	91.8%	(34.2%)
Borrowing	310 000	310 000	30 593	9.9%	63 107	20.4%	59 058	19.1%	93 894	30.3%	246 652	79.6%	41 139	90.3%	128.2%
Internally generated funds	85 937	147 105	6 807	7.9%	47 182	54.9%	8 218	5.6%	56 400	38.3%	118 607	80.6%	142 298	74.5%	(60.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	460	135.9%	(100.0%)
Capital Expenditure Standard Classification	525 161	586 328	57 006	10.9%	144 179	27.5%	92 595	15.8%	189 062	32.2%	482 843	82.4%	242 787	82.1%	(22.1%)
Governance and Administration	102 236	131 291	198	.2%	28 453	27.8%	21 869	16.7%	65 939	50.2%	116 459	88.7%	85 277	101.4%	(22.7%)
Executive & Council	-	1 180	-	-	105	-	171	14.5%	-	-	276	23.4%	-	61.5%	-
Budget & Treasury Office	102 236	-	-	-	-	-	334	-	134	-	468	-	268	111.8%	(49.9%)
Corporate Services	-	130 111	198	-	28 348	-	21 364	16.4%	65 805	50.6%	115 715	88.9%	85 010	101.4%	(22.6%)
Community and Public Safety	80 981	89 461	7 479	9.2%	13 499	16.7%	11 703	13.1%	18 772	21.0%	51 452	57.5%	22 959	59.0%	(18.2%)
Community & Social Services	55 463	60 860	6 976	12.6%	10 479	18.9%	7 107	11.7%	16 595	27.3%	41 157	67.6%	19 463	56.7%	(14.7%)
Sport And Recreation	24 958	27 929	438	1.8%	2 697	10.8%	4 609	16.5%	2 020	7.2%	9 764	35.0%	693	48.6%	191.4%
Public Safety	559	672	64	11.4%	323	57.8%	(13)	(1.9%)	157	23.3%	531	79.0%	2 803	107.7%	(94.4%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	137 876	146 864	24 003	17.4%	27 497	19.9%	10 928	7.4%	23 117	15.7%	85 545	58.2%	34 426	70.3%	(32.9%)
Planning and Development	3 953	4 411	-	-	116	2.9%	16	.4%	231	5.2%	363	8.2%	9 402	124.4%	(97.5%)
Road Transport	133 723	142 214	24 003	17.9%	27 207	20.3%	10 877	7.6%	22 873	16.1%	84 961	59.7%	24 323	63.6%	(6.0%)
Environmental Protection	200	239	-	-	174	86.9%	34	14.5%	13	5.5%	222	92.9%	701	94.8%	(98.1%)
Trading Services	204 068	218 713	25 327	12.4%	74 731	36.6%	48 095	22.0%	81 234	37.1%	229 386	104.9%	100 125	84.5%	(18.9%)
Electricity	85 472	95 773	3 860	4.5%	28 256	33.1%	15 215	15.9%	29 540	30.8%	76 871	80.3%	30 846	59.1%	(4.2%)
Water	68 773	70 270	7 910	11.5%	21 952	31.9%	17 580	25.0%	22 886	32.6%	70 328	100.1%	31 634	93.8%	(27.7%)
Waste Water Management	48 123	49 655	13 140	27.3%	23 771	49.4%	11 533	23.2%	26 758	53.9%	75 202	151.4%	36 867	98.3%	(27.4%)
Waste Management	1 700	3 015	416	24.5%	752	44.2%	3 766	124.9%	2 050	68.0%	6 985	231.7%	778	283.3%	163.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	3 031 168	2 982 332	840 518	27.7%	760 931	25.1%	723 620	24.3%	622 316	20.9%	2 947 384	98.8%	521 363	100.1%	19.4%
Property rates, penalties and collection charges	464 964	485 818	111 098	23.9%	108 632	23.4%	108 795	22.4%	109 055	22.4%	437 581	90.1%	99 603	93.7%	9.5%
Service charges	1 957 076	1 891 528	515 865	26.4%	445 812	22.8%	440 399	23.3%	411 286	21.7%	1 813 362	95.9%	388 959	99.2%	5.7%
Other revenue	64 868	62 293	26 289	40.5%	33 938	52.3%	49 816	80.0%	89 316	143.4%	199 358	320.0%	15 233	228.3%	486.3%
Government - operating	356 638	354 985	144 188	40.4%	118 402	33.2%	38 170	10.8%	100	-	300 860	84.8%	-	78.3%	(100.0%)
Government - capital	129 224	129 224	32 617	25.2%	42 617	33.0%	82 618	63.9%	2 617	2.0%	160 468	124.2%	-	110.2%	(100.0%)
Interest	58 398	58 484	10 462	17.9%	11 530	19.7%	3 821	6.5%	9 942	17.0%	35 755	61.1%	17 569	119.5%	(43.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 487 933)	(2 539 301)	(679 318)	27.3%	(601 313)	24.2%	(578 784)	22.8%	(654 461)	25.8%	(2 513 876)	99.0%	(573 979)	101.8%	14.0%
Suppliers and employees	(2 407 516)	(2 464 763)	(668 255)	27.8%	(571 186)	23.7%	(577 277)	23.4%	(627 519)	25.5%	(2 444 237)	99.2%	(542 449)	102.3%	15.7%
Finance charges	(67 884)	(59 359)	(3 817)	5.6%	(27 960)	41.2%	-	-	(22 865)	38.5%	(54 642)	92.1%	(29 050)	88.2%	(21.3%)
Transfers and grants	(12 534)	(15 179)	(7 246)	57.8%	(2 167)	17.3%	(1 508)	9.9%	(4 077)	26.9%	(14 998)	98.8%	(2 481)	85.9%	64.3%
Net Cash from/(used) Operating Activities	543 235	443 031	161 200	29.7%	159 618	29.4%	144 835	32.7%	(32 146)	(7.3%)	433 508	97.9%	(52 616)	90.6%	(38.9%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	116.4%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	116.4%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(525 179)	(542 910)	(139 239)	26.5%	(155 059)	29.5%	(61 972)	11.4%	(215 741)	39.7%	(572 012)	105.4%	(175 467)	97.7%	23.0%
Capital assets	(525 179)	(542 910)	(139 239)	26.5%	(155 059)	29.5%	(61 972)	11.4%	(215 741)	39.7%	(572 012)	105.4%	(175 467)	97.7%	23.0%
Net Cash from/(used) Investing Activities	(525 179)	(542 910)	(139 239)	26.5%	(155 059)	29.5%	(61 972)	11.4%	(215 741)	39.7%	(572 012)	105.4%	(175 467)	97.5%	23.0%
Cash Flow from Financing Activities															
Receipts	310 000	318 500	1 749	.6%	2 107	.7%	892	.3%	314 571	98.8%	319 319	100.3%	1 763	139.6%	17 743.1%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	310 000	310 000	-	-	-	-	-	-	310 000	100.0%	310 000	100.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	8 500	1 749	-	2 107	-	892	10.5%	4 571	53.8%	9 319	109.6%	1 763	139.6%	159.3%
Payments	(156 144)	(151 699)	(28 295)	18.1%	(82 441)	52.8%	-	-	(64 810)	42.7%	(175 547)	115.7%	(50 643)	81.3%	28.0%
Repayment of borrowing	(156 144)	(151 699)	(28 295)	18.1%	(82 441)	52.8%	-	-	(64 810)	42.7%	(175 547)	115.7%	(50 643)	81.3%	28.0%
Net Cash from/(used) Financing Activities	153 856	166 801	(26 546)	(17.3%)	(80 334)	(52.2%)	892	.5%	249 760	149.7%	143 772	86.2%	(48 880)	78.5%	(611.0%)
Net Increase/(Decrease) in cash held	171 912	66 922	(4 585)	(2.7%)	(75 774)	(44.1%)	83 755	125.2%	1 874	2.8%	5 269	7.9%	(276 963)	97.8%	(100.7%)
Cash/cash equivalents at the year begin:	466 876	458 929	458 929	98.3%	454 344	97.3%	378 569	82.5%	462 324	100.7%	458 929	100.0%	735 892	98.1%	(37.2%)
Cash/cash equivalents at the year end:	638 788	525 851	454 344	71.1%	378 569	59.3%	462 324	87.9%	464 198	88.3%	464 198	88.3%	458 929	98.3%	1.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	81 481	42.7%	7 627	4.0%	7 741	4.1%	93 780	49.2%	190 630	37.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	155 531	92.1%	1 443	.9%	1 046	.6%	10 885	6.4%	168 904	32.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	36 085	52.3%	1 982	2.9%	1 411	2.0%	29 467	42.7%	68 945	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 262	56.0%	772	4.7%	534	3.2%	5 968	36.1%	16 536	3.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 916	59.0%	509	4.3%	404	3.4%	3 901	33.3%	11 730	2.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	717	6.8%	170	1.6%	165	1.6%	9 534	90.1%	10 587	2.1%	-	-	-	-
Interest on Arrear Debtor Accounts	474	9.9%	194	4.1%	184	3.8%	3 942	82.2%	4 794	.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 216	14.5%	472	1.1%	328	.8%	35 751	83.6%	42 767	8.3%	-	-	-	-
Total By Income Source	296 683	57.6%	13 168	2.6%	11 813	2.3%	193 228	37.5%	514 893	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 437	45.6%	439	2.1%	313	1.5%	10 498	50.7%	20 686	4.0%	-	-	-	-
Commercial	230 111	75.2%	6 140	2.0%	5 989	2.0%	63 693	20.8%	305 934	59.4%	-	-	-	-
Households	52 900	30.1%	6 368	3.6%	5 013	2.9%	111 398	63.4%	175 679	34.1%	-	-	-	-
Other	4 236	33.6%	221	1.8%	497	3.9%	7 639	60.7%	12 594	2.4%	-	-	-	-
Total By Customer Group	296 683	57.6%	13 168	2.6%	11 813	2.3%	193 228	37.5%	514 893	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	66 767	100.0%	-	-	-	-	-	-	66 767	41.3%
Bulk Water	13 986	100.0%	-	-	-	-	-	-	13 986	8.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	80 998	100.0%	-	-	-	-	-	-	80 998	50.1%
Auditor-General	29	100.0%	-	-	-	-	-	-	29	-
Other	-	-	-	-	-	-	-	-	-	-
Total	161 781	100.0%	-	-	-	-	-	-	161 781	100.0%

Contact Details

Municipal Manager	Dr Nhlanhla J. Sibeko	035 907 5100
Financial Manager	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	360 201	403 603	131 966	36.6%	62 533	17.4%	140 707	34.9%	62 339	15.4%	397 544	98.5%	67 476	104.4%	(7.6%)
Property rates	52 040	53 346	41 933	80.6%	(1 288)	(2.5%)	5 582	10.5%	6 156	11.5%	52 383	98.2%	3 788	92.6%	62.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	623	-	(100.0%)
Service charges - electricity revenue	64 343	65 882	13 574	21.1%	19 361	30.1%	17 589	26.7%	18 226	27.7%	68 750	104.4%	16 121	109.2%	13.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	11 005	11 220	3 238	29.4%	3 473	31.6%	3 285	29.3%	2 248	20.0%	12 244	109.1%	2 981	109.5%	(24.6%)
Service charges - other	-	-	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Rental of facilities and equipment	1 378	1 378	692	50.2%	185	13.4%	133	9.7%	461	33.4%	1 471	106.8%	362	126.8%	27.2%
Interest earned - external investments	7 791	4 891	1 201	15.4%	675	8.7%	1 425	29.1%	1 527	31.2%	4 828	98.7%	3 982	57.2%	(61.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	286	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	43 717	43 717	1 263	2.9%	23 150	53.0%	10 547	24.1%	969	2.2%	35 928	82.2%	20 465	104.8%	(95.3%)
Licences and permits	77	77	9	11.2%	2	2.0%	5	6.7%	6	7.4%	21	27.2%	18	46.0%	(68.2%)
Agency services	3 935	3 935	893	22.7%	840	21.3%	880	22.4%	868	22.1%	3 481	88.5%	808	83.1%	7.5%
Transfers recognised - operational	172 281	210 346	68 908	40.0%	15 812	9.2%	100 466	47.8%	31 300	14.9%	216 486	102.9%	17 481	107.1%	79.0%
Other own revenue	2 134	7 310	256	12.0%	323	15.1%	795	10.9%	577	7.9%	1 951	26.7%	560	110.2%	3.1%
Gains on disposal of PPE	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	406 349	458 196	85 679	21.1%	113 475	27.9%	112 270	24.5%	124 704	27.2%	436 129	95.2%	83 053	90.3%	50.2%
Employee related costs	121 725	121 337	29 534	24.3%	34 777	28.6%	28 907	23.8%	30 196	24.9%	123 413	101.7%	26 388	99.9%	14.4%
Remuneration of councillors	21 658	21 658	5 083	23.5%	5 079	23.5%	5 931	27.4%	5 416	25.0%	21 510	99.3%	5 050	98.1%	7.3%
Debt impairment	46 798	46 798	11 699	25.0%	11 699	25.0%	7 800	16.7%	15 599	33.3%	46 798	100.0%	11 111	100.0%	40.4%
Depreciation and asset impairment	47 306	54 651	-	-	23 531	49.7%	7 833	14.3%	12 821	23.5%	44 185	80.8%	(13 015)	49.8%	(198.5%)
Finance charges	343	343	118	34.4%	-	-	223	65.0%	-	-	341	99.5%	-	88.4%	-
Bulk purchases	50 729	51 484	13 023	25.7%	10 126	20.0%	11 356	22.1%	17 823	34.6%	52 329	101.6%	14 315	96.3%	24.5%
Other Materials	10 313	11 077	2 114	20.5%	2 804	27.2%	2 130	19.2%	2 679	24.2%	9 727	87.8%	2 697	96.9%	(.7%)
Contracted services	68 076	107 418	15 685	23.0%	14 800	21.7%	41 251	38.4%	29 290	27.3%	101 027	94.0%	25 624	93.1%	14.3%
Transfers and grants	3 901	7 451	168	4.3%	1 215	31.2%	536	7.2%	3 212	43.1%	5 131	68.9%	1 180	80.1%	172.2%
Other expenditure	35 502	35 979	8 255	23.3%	9 443	26.6%	6 302	17.5%	7 667	21.3%	31 668	88.0%	9 702	83.0%	(21.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(46 148)	(54 594)	46 286		(50 942)		28 437		(62 366)		(38 585)		(15 577)		
Transfers recognised - capital	59 648	60 011	-	-	20 193	33.9%	13 344	22.2%	10 858	18.1%	44 396	74.0%	39 725	76.2%	(72.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 500	5 417	46 286		(30 749)		41 781		(51 508)		5 811		24 148		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	13 500	5 417	46 286		(30 749)		41 781		(51 508)		5 811		24 148		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 500	5 417	46 286		(30 749)		41 781		(51 508)		5 811		24 148		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 500	5 417	46 286		(30 749)		41 781		(51 508)		5 811		24 148		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	74 043	74 043	3 500	4.7%	16 931	22.9%	15 355	20.7%	16 711	22.6%	52 498	70.9%	17 020	81.7%	(1.8%)
National Government	64 043	64 043	3 500	5.5%	16 931	26.4%	15 355	24.0%	16 711	26.1%	52 498	82.0%	17 020	89.4%	(1.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 043	64 043	3 500	5.5%	16 931	26.4%	15 355	24.0%	16 711	26.1%	52 498	82.0%	17 020	88.3%	(1.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	74 043	74 043	3 500	4.7%	16 931	22.9%	15 355	20.7%	16 711	22.6%	52 498	70.9%	17 020	81.7%	(1.8%)
Governance and Administration	2 740	2 740	177	6.5%	766	28.0%	1 442	52.6%	584	21.3%	2 970	108.4%	1 086	81.5%	(46.2%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	40	108.7%	(100.0%)
Budget & Treasury Office	2 740	2 740	11	.4%	766	28.0%	-	-	377	13.7%	1 154	42.1%	219	15.4%	71.6%
Corporate Services	-	-	166	-	-	-	1 442	-	208	-	1 816	-	827	-	(74.9%)
Community and Public Safety	40 047	40 047	553	1.4%	8 532	21.3%	8 876	22.2%	10 350	25.8%	28 312	70.7%	4 100	103.1%	152.4%
Community & Social Services	16 365	16 365	209	1.3%	4 163	25.4%	3 299	20.2%	3 518	21.5%	11 189	68.4%	1 357	120.1%	159.3%
Sport And Recreation	23 462	23 462	160	.7%	2 635	11.2%	5 416	23.1%	5 792	24.7%	14 003	59.7%	2 704	95.6%	114.2%
Public Safety	220	220	184	83.6%	1 734	788.3%	162	73.5%	1 040	472.9%	3 120	1 418.3%	40	180.7%	2 493.0%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 066	28 066	2 228	7.9%	6 296	22.4%	3 850	13.7%	2 456	8.7%	14 829	52.8%	11 354	80.6%	(78.4%)
Planning and Development	300	300	-	-	-	-	281	93.5%	380	126.7%	661	220.2%	225	21.4%	68.9%
Road Transport	27 766	27 766	2 228	8.0%	6 296	22.7%	3 569	12.9%	2 076	7.5%	14 169	51.0%	11 129	82.1%	(81.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 190	3 190	542	17.0%	1 336	41.9%	1 187	37.2%	3 321	104.1%	6 387	200.2%	480	54.6%	592.6%
Electricity	1 870	1 870	542	29.0%	1 259	67.3%	723	38.7%	1 300	69.5%	3 824	204.5%	201	72.8%	545.8%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	77	-	-	-	-	-	77	-	278	73.2%	(100.0%)
Waste Management	1 320	1 320	-	-	-	-	464	35.1%	2 022	153.2%	2 485	188.3%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	365 066	411 943	129 613	35.5%	87 819	24.1%	115 979	28.2%	52 782	12.8%	386 194	93.7%	85 695	131.5%	(38.4%)
Property rates, penalties and collection charges	49 438	50 679	14 713	29.8%	11 771	23.8%	4 068	8.0%	5 863	11.6%	36 416	71.9%	7 824	82.6%	(25.1%)
Service charges	64 046	65 537	12 420	19.4%	13 535	21.1%	9 215	14.1%	13 334	20.3%	48 503	74.0%	15 439	109.6%	(13.6%)
Other revenue	71 510	25 370	32 034	44.8%	8 790	12.3%	18 797	74.1%	25 691	101.3%	85 312	336.3%	62 431	1 133.9%	(58.8%)
Government - operating	172 281	210 346	70 447	40.9%	26 376	15.3%	59 791	28.4%	7 894	3.8%	164 508	78.2%	-	59.7%	(100.0%)
Government - capital	-	60 011	-	-	27 347	-	24 108	40.2%	-	-	51 455	85.7%	-	-	-
Interest	7 791	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(314 071)	(344 485)	(96 595)	30.8%	(91 473)	29.1%	(55 457)	16.1%	(82 032)	23.8%	(325 557)	94.5%	(143 906)	114.2%	(43.0%)
Suppliers and employees	(309 827)	(337 034)	(96 428)	31.1%	(90 258)	29.1%	(54 921)	16.3%	(78 820)	23.4%	(320 426)	95.1%	(142 726)	115.0%	(44.8%)
Finance charges	(343)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 901)	(7 451)	(168)	4.3%	(1 215)	31.2%	(536)	7.2%	(3 212)	43.1%	(5 131)	68.9%	(1 180)	62.4%	172.2%
Net Cash from/(used) Operating Activities	50 995	67 458	33 018	64.7%	(3 654)	(7.2%)	60 522	89.7%	(29 250)	(43.4%)	60 637	89.9%	(58 211)	358.5%	(49.8%)
Cash Flow from Investing Activities															
Receipts	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(74 043)	(71 715)	(3 500)	4.7%	(11 481)	15.5%	(15 355)	21.4%	(16 711)	23.3%	(47 048)	65.6%	(17 020)	78.1%	(1.8%)
Capital assets	(74 043)	(71 715)	(3 500)	4.7%	(11 481)	15.5%	(15 355)	21.4%	(16 711)	23.3%	(47 048)	65.6%	(17 020)	78.1%	(1.8%)
Net Cash from/(used) Investing Activities	(72 543)	(71 715)	(3 500)	4.8%	(11 481)	15.8%	(15 355)	21.4%	(16 711)	23.3%	(47 048)	65.6%	(17 020)	78.3%	(1.8%)
Cash Flow from Financing Activities															
Receipts	(6)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(6)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(343)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(343)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(349)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(21 897)	(4 258)	29 518	(134.8%)	(15 134)	69.1%	45 167	(1 060.8%)	(45 962)	1 079.4%	13 589	(319.1%)	(75 231)	(184.1%)	(38.9%)
Cash/cash equivalents at the year begin:	59 527	59 527	99 771	167.6%	129 289	217.2%	114 155	191.8%	159 322	267.6%	99 771	167.6%	210 285	100.0%	(24.2%)
Cash/cash equivalents at the year end:	37 630	55 269	129 289	343.6%	114 155	303.4%	159 322	288.3%	113 360	205.1%	113 360	205.1%	135 055	226.9%	(16.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 514	46.0%	1 350	17.7%	135	1.8%	2 641	34.6%	7 640	9.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	187	.5%	845	2.2%	550	1.4%	37 464	95.9%	39 045	48.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	795	19.0%	403	9.6%	245	5.9%	2 740	65.5%	4 183	5.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	270	2.2%	301	2.4%	369	3.0%	11 383	92.4%	12 323	15.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 334)	(13.0%)	584	3.3%	408	2.3%	19 249	107.5%	17 907	22.1%	-	-	-	-
Total By Income Source	2 431	3.0%	3 484	4.3%	1 706	2.1%	73 477	90.6%	81 098	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 431	3.0%	3 484	4.3%	1 706	2.1%	73 477	90.6%	81 098	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 431	3.0%	3 484	4.3%	1 706	2.1%	73 477	90.6%	81 098	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 012	100.0%	-	-	-	-	-	-	5 012	14.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	29 149	100.0%	-	-	-	-	-	-	29 149	85.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	34 160	100.0%	-	-	-	-	-	-	34 160	100.0%

Contact Details

Municipal Manager	Mr RP Mnguni	035 473 3342
Financial Manager	Mr ZN Mhlongo	035 473 3312

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	128 221	144 035	42 801	33.4%	36 587	28.5%	23 502	16.3%	8 363	5.8%	111 252	77.2%	7 273	62.3%	15.0%
Property rates	13 850	18 850	6 605	47.7%	1 648	11.9%	(1 195)	(6.3%)	1 238	6.6%	8 296	44.0%	2 010	59.8%	(38.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	306	-	27	-	333	-	-	-	(100.0%)
Service charges - electricity revenue	25 512	27 512	5 072	19.9%	4 760	18.7%	5 272	19.2%	4 939	18.0%	20 043	72.9%	4 589	123.6%	7.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 803	1 803	392	21.7%	398	22.1%	402	22.3%	591	32.8%	1 783	98.9%	360	113.2%	64.3%
Service charges - other	-	-	-	-	537	-	-	-	-	-	537	-	-	-	-
Rental of facilities and equipment	171	171	41	23.9%	29	16.7%	103	60.0%	59	34.7%	231	135.2%	37	55.7%	60.9%
Interest earned - external investments	1 200	750	172	14.3%	805	67.1%	32	4.2%	2	.2%	1 010	134.7%	-	10.8%	(100.0%)
Interest earned - outstanding debtors	-	-	65	-	258	-	(86)	-	200	-	437	-	165	-	21.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 000	8 500	0	-	0	-	(189)	(2.2%)	395	4.6%	206	2.4%	1	18.7%	74 527.4%
Licences and permits	2 881	2 881	377	13.1%	334	11.6%	65	2.3%	472	16.4%	1 249	43.3%	13	31.6%	3 443.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	76 672	76 672	29 575	38.6%	27 640	36.0%	18 727	24.4%	331	.4%	76 273	99.5%	3	60.4%	10 281.9%
Other own revenue	1 133	6 870	502	44.3%	180	15.9%	65	1.0%	108	1.6%	856	12.5%	95	32.2%	13.8%
Gains on disposal of PPE	-	28	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	124 600	139 413	32 283	25.9%	35 775	28.7%	43 944	31.5%	28 707	20.6%	140 708	100.9%	31 268	91.4%	(8.2%)
Employee related costs	48 580	52 355	11 200	23.1%	13 958	28.7%	12 383	23.7%	11 385	21.7%	48 927	93.5%	10 516	95.8%	8.3%
Remuneration of councillors	7 886	8 810	1 871	23.7%	2 008	25.5%	2 662	30.2%	2 246	25.5%	8 787	99.7%	1 814	106.5%	23.8%
Debt impairment	2 300	900	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 252	5 252	-	-	-	-	11 867	225.9%	3 972	75.6%	15 839	301.6%	9 001	155.0%	(55.9%)
Finance charges	-	-	-	-	-	-	10	-	25	-	35	-	-	-	(100.0%)
Bulk purchases	24 500	24 500	7 188	29.3%	5 112	20.9%	7 111	29.0%	3 209	13.1%	22 620	92.3%	5 157	73.9%	(37.8%)
Other Materials	1 252	1 720	92	7.4%	42	3.4%	193	11.2%	1	-	329	19.1%	-	205.4%	(100.0%)
Contracted services	18 094	23 222	6 605	36.5%	8 386	46.4%	5 437	23.4%	4 915	21.2%	25 343	109.1%	3 475	42.9%	41.4%
Transfers and grants	-	-	138	-	-	-	202	-	-	-	340	-	-	-	-
Other expenditure	16 737	22 654	5 189	31.0%	6 268	37.4%	4 078	18.0%	2 955	13.0%	18 489	81.6%	1 305	134.5%	126.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 620	4 622	10 517		813		(20 442)		(20 344)		(29 456)		(23 995)		
Transfers recognised - capital	32 749	32 749	-	-	30 958	94.5%	4 754	14.5%	7 330	22.4%	43 041	131.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	36 369	37 371	10 517		31 770		(15 688)		(13 015)		13 585		(23 995)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	36 369	37 371	10 517		31 770		(15 688)		(13 015)		13 585		(23 995)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	36 369	37 371	10 517		31 770		(15 688)		(13 015)		13 585		(23 995)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	36 369	37 371	10 517		31 770		(15 688)		(13 015)		13 585		(23 995)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	36 339	37 565	10 131	27.9%	10 193	28.0%	5 214	13.9%	5 120	13.6%	30 657	81.6%	7 939	83.7%	(35.5%)
National Government	32 749	32 749	10 070	30.8%	10 140	31.0%	4 746	14.5%	5 097	15.6%	30 054	91.8%	6 213	115.5%	(18.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 749	32 749	10 070	30.8%	10 140	31.0%	4 746	14.5%	5 097	15.6%	30 054	91.8%	6 213	115.5%	(18.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 590	4 816	61	1.7%	53	1.5%	468	9.7%	23	.5%	604	12.5%	1 727	47.6%	(98.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	36 339	37 565	10 131	27.9%	10 193	28.0%	5 214	13.9%	5 120	13.6%	30 657	81.6%	7 939	83.7%	(35.5%)
Governance and Administration	315	326	15	4.7%	41	13.0%	20	6.0%	23	7.0%	98	30.1%	36	77.4%	(35.9%)
Executive & Council	80	40	-	-	-	-	9	23.6%	12	30.5%	22	54.1%	-	75.5%	(100.0%)
Budget & Treasury Office	235	246	15	6.3%	21	9.0%	10	4.1%	-	-	46	18.7%	36	91.7%	(100.0%)
Corporate Services	-	40	-	-	20	-	-	-	11	26.7%	30	76.0%	-	-	(100.0%)
Community and Public Safety	1 275	1 705	23	1.8%	9	.7%	2	.1%	-	-	34	2.0%	546	181.0%	(100.0%)
Community & Social Services	100	250	23	23.4%	-	-	-	-	-	-	23	9.4%	546	1 590.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 175	1 455	-	-	9	.7%	2	.1%	-	-	10	.7%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 409	19 439	4 484	24.4%	6 911	37.5%	4 760	24.5%	4 763	24.5%	20 918	107.6%	5 667	88.5%	(16.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	18 409	19 439	4 484	24.4%	6 911	37.5%	4 760	24.5%	4 763	24.5%	20 918	107.6%	5 667	90.7%	(16.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16 340	16 095	5 609	34.3%	3 232	19.8%	432	2.7%	334	2.1%	9 608	59.7%	1 691	80.0%	(80.2%)
Electricity	15 840	15 875	5 609	35.4%	3 232	20.4%	432	2.7%	334	2.1%	9 608	60.5%	1 691	80.2%	(80.2%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	500	220	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	154 302	153 852	57 997	37.6%	46 839	30.4%	34 271	22.3%	8 239	5.4%	147 345	95.8%	6 708	105.3%	22.8%
Property rates, penalties and collection charges	8 310	8 310	2 734	32.9%	2 982	35.9%	1 703	20.5%	2 232	26.9%	9 652	116.2%	1 386	114.8%	61.1%
Service charges	23 487	23 487	5 425	23.1%	4 553	19.4%	5 115	21.8%	4 792	20.4%	19 885	84.7%	5 007	114.6%	(4.3%)
Other revenue	9 185	9 185	677	7.4%	542	5.9%	1 209	13.2%	833	9.1%	3 260	35.5%	144	70.8%	478.1%
Government - operating	79 371	79 371	32 878	41.4%	25 508	32.1%	18 286	23.0%	-	-	76 672	96.6%	-	100.0%	-
Government - capital	32 749	32 749	16 000	48.9%	13 000	39.7%	7 749	23.7%	-	-	36 749	112.2%	-	122.8%	-
Interest	1 200	750	283	23.6%	254	21.1%	208	27.7%	382	50.9%	1 127	150.3%	171	166.3%	123.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(117 015)	(133 928)	(31 356)	26.8%	(35 019)	29.9%	(36 781)	27.5%	(24 884)	18.6%	(128 041)	95.6%	(33 199)	102.4%	(25.0%)
Suppliers and employees	(117 015)	(134 249)	(30 932)	26.4%	(34 822)	29.8%	(36 272)	27.0%	(24 824)	18.5%	(126 850)	94.5%	(32 982)	101.2%	(24.7%)
Finance charges	-	-	-	-	-	-	(307)	-	-	-	(307)	-	-	-	-
Transfers and grants	-	321	(424)	-	(198)	-	(202)	(63.0%)	(60)	(18.7%)	(884)	(275.3%)	(217)	-	(72.3%)
Net Cash from/(used) Operating Activities	37 287	19 924	26 641	71.4%	11 820	31.7%	(2 511)	(12.6%)	(16 646)	(83.5%)	19 305	96.9%	(26 491)	125.4%	(37.2%)
Cash Flow from Investing Activities															
Receipts	8 500	8 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	8 500	8 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(36 339)	(37 565)	(10 131)	27.9%	(10 193)	28.0%	(5 214)	13.9%	(5 120)	13.6%	(30 657)	81.6%	(7 939)	93.2%	(35.5%)
Capital assets	(36 339)	(37 565)	(10 131)	27.9%	(10 193)	28.0%	(5 214)	13.9%	(5 120)	13.6%	(30 657)	81.6%	(7 939)	93.2%	(35.5%)
Net Cash from/(used) Investing Activities	(27 839)	(29 065)	(10 131)	36.4%	(10 193)	36.6%	(5 214)	17.9%	(5 120)	17.6%	(30 657)	105.5%	(7 939)	93.2%	(35.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	9 448	(9 141)	16 510	174.8%	1 627	17.2%	(7 725)	84.5%	(21 766)	238.1%	(11 353)	124.2%	(34 430)	76.5%	(36.8%)
Cash/cash equivalents at the year begin:	(6 551)	3 680	3 635	(55.5%)	20 145	(307.5%)	21 773	591.6%	14 048	381.7%	3 635	98.8%	29 817	78.0%	(52.9%)
Cash/cash equivalents at the year end:	2 897	(5 461)	20 145	695.5%	21 773	751.6%	14 048	(257.3%)	(7 718)	141.3%	(7 718)	141.3%	(4 614)	70.4%	67.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 343	52.7%	23	.5%	284	6.4%	1 792	40.3%	4 442	14.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 185	6.2%	(9)	-	396	2.1%	17 665	91.8%	19 237	63.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(0)	1.7%	(0)	7.4%	-	-	(4)	90.9%	(4)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	458	20.2%	3	.2%	66	2.9%	1 740	76.7%	2 267	7.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(4)	(3.8%)	2	2.0%	10	8.6%	105	93.2%	113	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	157	3.6%	-	-	105	2.4%	4 112	94.0%	4 373	14.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 138	13.6%	20	.1%	860	2.8%	25 410	83.5%	30 428	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	678	5.1%	-	-	193	1.5%	12 357	93.4%	13 228	43.5%	-	-	-	-
Commercial	1 937	30.9%	(3)	(.1%)	311	5.0%	4 023	64.2%	6 268	20.6%	-	-	-	-
Households	1 523	13.9%	23	.2%	356	3.3%	9 029	82.6%	10 931	35.9%	-	-	-	-
Other	1	100.0%	-	-	-	-	-	-	1	-	-	-	-	-
Total By Customer Group	4 138	13.6%	20	.1%	860	2.8%	25 410	83.5%	30 428	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	5 447	98.3%	-	-	-	-	92	1.7%	5 539	53.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 174	47.1%	1 093	23.7%	534	11.6%	811	17.6%	4 612	44.4%
Auditor-General	-	-	239	100.0%	-	-	-	-	239	2.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	7 621	73.3%	1 332	12.8%	534	5.1%	903	8.7%	10 389	100.0%

Contact Details

Municipal Manager	Mr P.P. Sibiya	035 450 2082
Financial Manager	Mr K.N Mthethwa	035 450 2082

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	136 655	138 347	56 767	41.5%	38 683	28.3%	61 992	44.8%	8 623	6.2%	166 065	120.0%	5 889	39.9%	46.4%
Property rates	21 002	23 914	16 629	79.2%	2 204	10.5%	2 302	9.6%	2 391	10.0%	23 527	98.4%	(246)	26.2%	(1 071.4%)
Property rates - penalties and collection charges	-	-	1	-	-	-	-	-	-	-	1	-	0	-	(100.0%)
Service charges - electricity revenue	14 987	13 487	130	.9%	100	.7%	76	.6%	81	.6%	386	2.9%	526	11.1%	(84.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	739	739	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	3 286	-	3 065	-	3 334	-	4 316	-	14 001	-	2 488	-	73.5%
Rental of facilities and equipment	906	906	216	23.9%	292	32.2%	529	58.3%	267	29.5%	1 304	143.9%	31	56.8%	766.8%
Interest earned - external investments	900	900	154	17.1%	265	29.4%	213	23.7%	23	2.5%	655	72.7%	-	10.3%	(100.0%)
Interest earned - outstanding debtors	1 300	1 300	715	55.0%	371	28.5%	404	31.1%	494	38.0%	1 985	152.7%	993	133.6%	(50.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	78	15	2	3.0%	6	7.3%	6	38.1%	2	12.3%	16	103.8%	5	-	(60.2%)
Licences and permits	4	34	13	374.6%	28 935	807 121.9%	1	2.1%	36	107.1%	28 986	85 252.6%	-	1.5%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Transfers recognised - operational	96 395	96 395	33 502	34.8%	215	.2%	52 665	54.6%	54	.1%	86 437	89.7%	-	26.2%	(100.0%)
Other own revenue	344	343	2 118	615.7%	3 231	939.2%	2 463	717.9%	958	279.3%	8 769	2 556.7%	2 092	1 246.9%	(54.2%)
Gains on disposal of PPE	-	314	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	139 386	148 379	23 358	16.8%	30 994	22.2%	34 132	23.0%	28 288	19.1%	116 772	78.7%	22 565	72.9%	25.4%
Employee related costs	43 052	43 052	8 019	18.6%	13 492	31.3%	11 255	26.1%	12 364	28.7%	45 130	104.8%	9 595	80.1%	28.9%
Remuneration of councillors	10 199	9 400	1 518	14.9%	2 266	22.2%	2 505	26.6%	2 345	24.9%	8 634	91.8%	2 214	81.2%	5.9%
Debt impairment	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 000	13 000	3 039	23.4%	2 389	18.4%	4 780	36.8%	1 247	9.6%	11 455	88.1%	617	16.5%	102.2%
Finance charges	-	-	(74)	-	-	-	0	-	17	-	(56)	-	-	-	(100.0%)
Bulk purchases	12 000	12 000	1 289	10.7%	-	-	1 587	13.2%	-	-	2 876	24.0%	1 805	48.9%	(100.0%)
Other Materials	8 500	6 181	-	-	625	7.3%	100	1.6%	388	6.3%	1 113	18.0%	249	5.6%	55.6%
Contracted services	23 056	30 724	5 781	25.1%	8 580	37.2%	9 080	29.6%	6 333	20.6%	29 774	96.9%	4 207	97.2%	50.5%
Transfers and grants	1 500	1 500	220	14.7%	74	4.9%	147	9.8%	-	-	441	29.4%	153	76.8%	(100.0%)
Other expenditure	24 579	29 022	3 566	14.5%	3 568	14.5%	4 677	16.1%	5 595	19.3%	17 406	60.0%	3 725	96.0%	50.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 731)	(10 032)	33 409		7 690		27 860		(19 665)		49 293		(16 676)		
Transfers recognised - capital	49 945	49 945	20 000	40.0%	-	-	32 945	66.0%	-	-	52 945	106.0%	-	2.2%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	721	-	-	-	253	-	434	-	1 408	-	205	-	111.9%
Surplus/(Deficit) after capital transfers and contributions	47 214	39 913	54 130		7 690		61 058		(19 231)		103 646		(16 471)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	47 214	39 913	54 130		7 690		61 058		(19 231)		103 646		(16 471)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 214	39 913	54 130		7 690		61 058		(19 231)		103 646		(16 471)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 214	39 913	54 130		7 690		61 058		(19 231)		103 646		(16 471)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	56 200	54 400	5 910	10.5%	21 299	37.9%	3 358	6.2%	8 816	16.2%	39 383	72.4%	6 290	80.6%	40.2%
National Government	49 945	49 945	5 910	11.8%	21 299	42.6%	3 358	6.7%	8 158	16.3%	38 726	77.5%	6 290	86.5%	29.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	49 945	49 945	5 910	11.8%	21 299	42.6%	3 358	6.7%	8 158	16.3%	38 726	77.5%	6 290	96.4%	29.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 255	4 455	-	-	-	-	-	-	658	14.8%	658	14.8%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	56 200	54 400	5 910	10.5%	21 299	37.9%	3 358	6.2%	8 816	16.2%	39 383	72.4%	6 290	80.6%	40.2%
Governance and Administration	2 270	2 270	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 575	1 575	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	445	445	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 345	10 545	-	-	1 752	14.2%	-	-	-	-	1 752	16.6%	-	-	-
Community & Social Services	2 845	1 045	-	-	1 752	61.6%	-	-	-	-	1 752	167.6%	-	-	-
Sport And Recreation	9 500	9 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 795	22 795	5 910	25.9%	19 548	85.8%	3 358	14.7%	8 816	38.7%	37 632	165.1%	6 290	93.3%	40.2%
Planning and Development	100	100	5 910	5 910.1%	19 548	19 547.7%	3 358	3 358.0%	8 816	8 815.9%	37 632	37 631.7%	6 290	2 868.3%	40.2%
Road Transport	22 695	22 695	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 790	18 790	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	18 000	18 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	790	790	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	176 010	184 029	67 535	38.4%	59 141	33.6%	44 916	24.4%	8 562	4.7%	180 154	97.9%	9 382	110.8%	(8.7%)
Property rates, penalties and collection charges	14 911	21 762	3 531	23.7%	1 646	11.0%	2 881	13.2%	3 614	16.6%	11 671	53.6%	3 551	136.5%	1.8%
Service charges	12 670	12 946	891	7.0%	2 509	19.8%	3 980	30.7%	3 340	25.8%	10 720	82.8%	3 062	112.6%	9.1%
Other revenue	1 189	2 081	2 337	196.6%	3 514	295.5%	3 286	157.9%	1 296	62.2%	10 433	501.3%	2 480	101.3%	(47.7%)
Government - operating	96 395	96 395	40 405	41.9%	30 152	31.3%	22 513	23.4%	-	-	93 070	96.6%	24	111.2%	(100.0%)
Government - capital	49 945	49 945	20 000	40.0%	21 000	42.0%	11 945	23.9%	-	-	52 945	106.0%	-	100.0%	-
Interest	900	900	371	41.2%	320	35.5%	311	34.6%	312	34.7%	1 315	146.1%	265	56.5%	17.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(122 885)	(131 880)	(63 245)	51.5%	(43 121)	35.1%	(36 357)	27.6%	(36 465)	27.7%	(179 188)	135.9%	(35 720)	144.3%	2.1%
Suppliers and employees	(121 385)	(130 380)	(63 245)	52.1%	(43 121)	35.5%	(36 357)	27.9%	(36 465)	28.0%	(179 188)	137.4%	(35 720)	145.3%	2.1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 500)	(1 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53 125	52 149	4 290	8.1%	16 020	30.2%	8 560	16.4%	(27 903)	(53.5%)	967	1.9%	(26 338)	(8.0%)	5.9%
Cash Flow from Investing Activities															
Receipts	5 900	7 556	-	-	-	-	-	-	-	-	-	-	6 290	-	(100.0%)
Proceeds on disposal of PPE	-	337	-	-	-	-	-	-	-	-	-	-	6 290	-	(100.0%)
Decrease in non-current debtors	5 900	7 219	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(56 200)	(54 400)	-	-	(4 803)	8.5%	(2 961)	5.4%	(7 916)	14.6%	(15 680)	28.8%	-	-	(100.0%)
Capital assets	(56 200)	(54 400)	-	-	(4 803)	8.5%	(2 961)	5.4%	(7 916)	14.6%	(15 680)	28.8%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(50 300)	(46 844)	-	-	(4 803)	9.5%	(2 961)	6.3%	(7 916)	16.9%	(15 680)	33.5%	6 290	(80.7%)	(225.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 825	5 305	4 290	151.9%	11 217	397.1%	5 599	105.5%	(35 819)	(675.2%)	(14 713)	(277.3%)	(20 048)	422.8%	78.7%
Cash/cash equivalents at the year begin:	807	1 513	1 509	187.0%	5 799	718.7%	17 016	1 124.7%	22 615	1 494.7%	1 509	99.7%	40 629	100.0%	(44.3%)
Cash/cash equivalents at the year end:	3 632	6 818	5 799	159.7%	17 016	468.5%	22 615	331.7%	(13 204)	(193.7%)	(13 204)	(193.7%)	20 581	375.3%	(164.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 301	41.0%	(0)	-	207	6.5%	1 663	52.5%	3 170	9.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 078	6.1%	3	-	419	2.4%	16 085	91.5%	17 585	53.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	154	2.5%	(0)	-	67	1.1%	5 842	96.4%	6 063	18.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	115	8.5%	-	-	37	2.7%	1 192	88.7%	1 344	4.1%	-	-	-	-
Interest on Arrear Debtor Accounts	224	3.2%	-	-	105	1.5%	6 732	95.3%	7 061	21.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 372)	53.5%	(2)	.1%	(96)	3.7%	(1 094)	42.7%	(2 564)	(7.9%)	-	-	-	-
Total By Income Source	1 499	4.6%	1	-	739	2.3%	30 420	93.1%	32 659	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(628)	(6.6%)	(0)	-	53	.6%	10 138	106.0%	9 562	29.3%	-	-	-	-
Commercial	946	18.0%	0	-	148	2.8%	4 173	79.2%	5 266	16.1%	-	-	-	-
Households	302	3.1%	3	-	139	1.4%	9 189	95.4%	9 633	29.5%	-	-	-	-
Other	879	10.7%	(1)	-	400	4.9%	6 921	84.4%	8 198	25.1%	-	-	-	-
Total By Customer Group	1 499	4.6%	1	-	739	2.3%	30 420	93.1%	32 659	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(2 168)	105.7%	511	(24.9%)	262	(12.8%)	(656)	32.0%	(2 051)	51.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(977)	49.8%	572	(29.2%)	(1 604)	81.8%	48	(2.5%)	(1 961)	48.9%
Total	(3 144)	78.4%	1 083	(27.0%)	(1 342)	33.5%	(607)	15.1%	(4 011)	100.0%

Contact Details

Municipal Manager	Mr LS Jili	035 833 2009
Financial Manager	Mr S Ntombela	035 833 2009

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KING CETSHWAYO (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	698 201	728 302	245 424	35.2%	205 535	29.4%	181 455	24.9%	74 858	10.3%	707 272	97.1%	65 943	91.8%	13.5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	48 337	48 337	14 028	29.0%	11 476	23.7%	12 825	26.5%	12 883	26.7%	51 212	105.9%	11 448	101.5%	12.5%
Service charges - sanitation revenue	8 357	7 367	1 883	22.5%	1 826	21.8%	1 959	26.6%	1 901	25.8%	7 569	102.7%	1 670	94.5%	13.8%
Service charges - refuse revenue	29 566	27 678	7 286	24.6%	6 553	22.2%	6 269	22.6%	6 220	22.5%	26 327	95.1%	5 156	97.6%	20.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	105	105	31	29.5%	20	19.6%	36	34.3%	31	29.9%	119	113.3%	31	91.7%	1.6%
Interest earned - external investments	44 308	39 508	9 805	22.1%	8 966	20.2%	8 757	22.2%	11 731	29.7%	39 258	99.4%	12 146	105.0%	(3.4%)
Interest earned - outstanding debtors	310	2 102	541	174.5%	537	173.1%	558	26.5%	78	3.7%	1 714	81.5%	492	-	(84.2%)
Dividends received	-	-	-	-	-	-	-	-	4	-	4	-	-	-	(100.0%)
Fines	9	9	2	27.9%	3	36.7%	5	53.2%	3	39.3%	13	157.1%	3	99.7%	22.9%
Licences and permits	112	112	-	-	40	35.6%	-	-	-	-	40	35.6%	5	18.9%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	534 175	576 563	204 961	38.4%	172 045	32.2%	145 958	25.3%	33 915	5.9%	556 879	96.6%	29 454	89.4%	15.1%
Other own revenue	32 922	26 520	6 887	20.9%	4 068	12.4%	5 088	19.2%	8 093	30.5%	24 136	91.0%	5 538	93.3%	46.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	836 433	902 822	194 813	23.3%	240 041	28.7%	187 189	20.7%	174 961	19.4%	797 003	88.3%	225 546	87.5%	(22.4%)
Employee related costs	253 904	231 382	47 831	18.8%	62 021	24.4%	55 752	24.1%	53 236	23.0%	218 840	94.6%	45 870	86.9%	16.1%
Remuneration of councillors	13 490	12 470	2 797	20.7%	2 790	20.7%	3 242	26.0%	2 850	22.9%	11 679	93.7%	2 908	98.1%	(2.0%)
Debt impairment	2 828	8 828	2	.1%	118	4.2%	114	1.3%	28	.3%	262	3.0%	977	103.5%	(97.1%)
Depreciation and asset impairment	93 158	93 158	17 039	18.3%	17 029	18.3%	16 543	17.8%	16 676	17.9%	67 288	72.2%	15 259	71.1%	9.3%
Finance charges	5 322	5 322	-	-	2 762	51.9%	-	-	2 560	48.1%	5 322	100.0%	2 903	100.0%	(11.8%)
Bulk purchases	28 534	33 534	10 272	36.0%	11 258	39.5%	1 477	4.4%	10 086	30.1%	33 093	98.7%	1 575	99.6%	540.6%
Other Materials	32 759	26 741	6 404	19.5%	4 510	13.8%	9 317	34.8%	4 209	15.7%	24 439	91.4%	8 427	85.6%	(50.1%)
Contracted services	294 862	343 993	84 664	28.7%	106 873	36.2%	64 887	18.9%	53 591	15.6%	310 015	90.1%	127 463	91.4%	(58.0%)
Transfers and grants	2 910	19 660	1 012	34.8%	2 013	69.2%	13 778	70.1%	2 552	13.0%	19 355	98.4%	2 251	105.0%	13.3%
Other expenditure	108 665	127 734	24 792	22.8%	30 667	28.2%	22 079	17.3%	29 172	22.8%	106 709	83.5%	17 913	81.8%	62.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(138 232)	(174 520)	50 611		(34 506)		(5 734)		(100 103)		(89 732)		(159 603)		
Transfers recognised - capital	315 258	307 111	33 331	10.6%	50 624	16.1%	44 139	14.4%	40 719	13.3%	168 812	55.0%	111 787	83.2%	(63.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	177 026	132 590	83 942		16 118		38 405		(59 384)		79 080		(47 816)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	177 026	132 590	83 942		16 118		38 405		(59 384)		79 080		(47 816)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	177 026	132 590	83 942		16 118		38 405		(59 384)		79 080		(47 816)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	177 026	132 590	83 942		16 118		38 405		(59 384)		79 080		(47 816)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	324 513	337 214	27 935	8.6%	41 524	12.8%	36 275	10.8%	56 301	16.7%	162 034	48.1%	109 515	67.5%	(48.6%)
National Government	315 258	307 111	27 778	8.8%	40 483	12.8%	35 044	11.4%	54 245	17.7%	157 550	51.3%	101 703	73.3%	(46.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	315 258	307 111	27 778	8.8%	40 483	12.8%	35 044	11.4%	54 245	17.7%	157 550	51.3%	101 703	73.3%	(46.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 255	30 103	158	1.7%	1 041	11.2%	1 231	4.1%	2 056	6.8%	4 485	14.9%	7 813	34.4%	(73.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	324 513	337 214	27 935	8.6%	41 524	12.8%	36 275	10.8%	56 301	16.7%	162 034	48.1%	109 515	67.5%	(48.6%)
Governance and Administration	3 030	15 116	126	4.2%	305	10.1%	587	3.9%	1 400	9.3%	2 417	16.0%	674	20.9%	107.6%
Executive & Council	1 160	734	46	4.0%	23	2.0%	30	4.0%	61	8.3%	160	21.8%	5	96.9%	1 014.1%
Budget & Treasury Office	970	11 138	-	-	56	5.8%	140	1.3%	564	5.1%	761	6.8%	252	3.1%	123.8%
Corporate Services	900	3 244	80	8.9%	225	25.0%	417	12.8%	774	23.9%	1 496	46.1%	417	32.7%	85.9%
Community and Public Safety	-	4 698	-	-	-	-	-	-	50	1.1%	50	1.1%	94	12.7%	(46.5%)
Community & Social Services	-	2 939	-	-	-	-	-	-	50	1.7%	50	1.7%	94	13.1%	(46.5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	1 759	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	400	430	31	7.8%	107	26.7%	95	22.1%	89	20.6%	322	74.9%	30	48.9%	198.2%
Planning and Development	100	120	31	31.4%	15	15.0%	20	16.6%	20	16.8%	86	71.9%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	300	310	-	-	92	30.6%	75	24.3%	69	22.1%	236	76.0%	30	-	130.6%
Trading Services	320 483	316 862	27 778	8.7%	41 112	12.8%	35 485	11.2%	54 763	17.3%	159 138	50.2%	108 718	72.0%	(49.6%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	270 040	316 237	27 778	10.3%	40 750	15.1%	30 483	9.6%	42 377	13.4%	141 387	44.7%	108 426	71.9%	(60.9%)
Waste Water Management	49 868	-	-	-	-	-	5 003	-	12 186	-	17 189	-	-	-	(100.0%)
Waste Management	575	625	-	-	363	63.1%	-	-	200	32.0%	563	90.0%	291	88.8%	(31.4%)
Other	600	108	-	-	-	-	108	99.6%	-	-	108	99.6%	-	1.1%	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 013 459	1 035 412	1 143 304	112.8%	780 018	77.0%	963 883	93.1%	838 004	80.9%	3 725 209	359.8%	432 261	245.8%	93.9%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	86 260	83 383	25 206	29.2%	20 124	23.3%	25 096	30.1%	23 508	28.2%	93 934	112.7%	33 760	158.7%	(30.4%)
Other revenue	33 148	26 746	821 235	2 477.5%	522 227	1 575.4%	579 576	2 167.0%	803 424	3 003.9%	2 726 461	10 194.0%	390 673	3 871.9%	105.7%
Government - operating	534 175	576 563	203 396	38.1%	164 439	30.8%	122 297	21.2%	-	-	490 132	85.0%	-	58.1%	-
Government - capital	315 258	307 111	83 000	26.3%	65 000	20.6%	227 500	74.1%	-	-	375 500	122.3%	-	105.8%	-
Interest	44 618	41 610	10 467	23.5%	8 229	18.4%	9 414	22.6%	11 068	26.6%	39 178	94.2%	7 828	77.0%	41.4%
Dividends	-	-	-	-	-	-	-	-	4	-	4	-	-	-	(100.0%)
Payments	(740 447)	(803 434)	(898 830)	121.4%	(497 309)	67.2%	(776 226)	96.6%	(955 963)	119.0%	(3 128 328)	389.4%	(514 358)	262.2%	85.9%
Suppliers and employees	(732 215)	(778 992)	(898 173)	122.7%	(494 633)	67.6%	(766 126)	98.3%	(950 110)	122.0%	(3 109 041)	399.1%	(508 368)	266.4%	86.9%
Finance charges	(5 322)	(5 322)	-	-	(2 497)	46.9%	-	-	(2 560)	48.1%	(5 057)	95.0%	(5 990)	100.0%	(57.3%)
Transfers and grants	(2 910)	(19 120)	(658)	22.6%	(180)	6.2%	(10 100)	52.8%	(3 293)	17.2%	(14 230)	74.4%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	273 012	231 978	244 474	89.5%	282 709	103.6%	187 657	80.9%	(117 960)	(50.8%)	596 880	257.3%	(82 097)	159.5%	43.7%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(315 258)	(337 214)	(82 682)	26.2%	(62 460)	19.8%	(50 562)	15.0%	(62 026)	18.4%	(257 730)	76.4%	(144 068)	-	(56.9%)
Capital assets	(315 258)	(337 214)	(82 682)	26.2%	(62 460)	19.8%	(50 562)	15.0%	(62 026)	18.4%	(257 730)	76.4%	(144 068)	-	(56.9%)
Net Cash from/(used) Investing Activities	(315 258)	(337 214)	(82 682)	26.2%	(62 460)	19.8%	(50 562)	15.0%	(62 026)	18.4%	(257 730)	76.4%	(144 068)	(5 929.0%)	(56.9%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 928)	(5 928)	-	-	(3 129)	52.8%	-	-	(3 065)	51.7%	(6 193)	104.5%	(5 260)	107.6%	(41.7%)
Repayment of borrowing	(5 928)	(5 928)	-	-	(3 129)	52.8%	-	-	(3 065)	51.7%	(6 193)	104.5%	(5 260)	107.6%	(41.7%)
Net Cash from/(used) Financing Activities	(5 928)	(5 928)	-	-	(3 129)	52.8%	-	-	(3 065)	51.7%	(6 193)	104.5%	(5 260)	119.4%	(41.7%)
Net Increase/(Decrease) in cash held	(48 174)	(111 164)	161 792	(335.8%)	217 120	(450.7%)	137 095	(123.3%)	(183 050)	164.7%	332 957	(299.5%)	(231 426)	(88.1%)	(20.9%)
Cash/cash equivalents at the year begin:	409 338	498 283	109 895	26.8%	271 687	66.4%	488 807	98.1%	625 902	125.6%	109 895	22.1%	270 477	34.3%	131.4%
Cash/cash equivalents at the year end:	361 164	387 119	271 687	75.2%	488 807	135.3%	625 902	161.7%	442 852	114.4%	442 852	114.4%	39 052	6.0%	1 034.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 901	12.5%	2 484	5.2%	1 177	2.5%	37 765	79.8%	47 327	62.2%	3 334	7.0%	29 165	62.0%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	669	7.4%	321	3.5%	235	2.6%	7 837	86.5%	9 063	11.9%	-	-	4 738	52.0%
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	741	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	202	2.3%	204	2.3%	192	2.1%	8 359	93.3%	8 956	11.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 581	24.0%	1 215	11.3%	137	1.3%	6 800	63.4%	10 732	14.1%	-	-	-	-
Total By Income Source	9 354	12.3%	4 224	5.6%	1 740	2.3%	60 760	79.9%	76 078	100.0%	3 334	4.4%	34 644	46.0%
Debtors Age Analysis By Customer Group														
Organs of State	2 727	30.0%	620	6.8%	174	1.9%	5 555	61.2%	9 076	11.9%	-	-	-	-
Commercial	3 638	34.8%	1 975	18.9%	308	3.0%	4 525	43.3%	10 446	13.7%	-	-	741	7.0%
Households	2 989	5.3%	1 629	2.9%	1 258	2.2%	50 681	89.6%	56 556	74.3%	3 334	5.9%	33 903	60.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	9 354	12.3%	4 224	5.6%	1 740	2.3%	60 760	79.9%	76 078	100.0%	3 334	4.4%	34 644	46.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 673	3.3%	1 692	3.3%	1 733	3.4%	46 281	90.1%	51 379	42.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 332	37.5%	16 257	26.1%	1 318	2.1%	21 354	34.3%	62 262	52.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 344	86.4%	665	10.8%	179	2.9%	-	-	6 188	5.2%
Total	30 350	25.3%	18 614	15.5%	3 231	2.7%	67 635	56.4%	119 830	100.0%

Contact Details

Municipal Manager	Mrs Mbali Thulile Barbara	035 799 2501
Financial Manager	Mrs Cheryl Reddy	035 799 2508

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	247 900	263 092	79 852	32.2%	72 112	29.1%	61 445	23.4%	35 426	13.5%	248 834	94.6%	27 588	52.9%	28.4%
Property rates	47 732	47 732	6 023	12.6%	12 717	26.6%	8 427	17.7%	11 752	24.6%	38 920	81.5%	14 085	101.9%	(16.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	20 394	23 894	4 295	21.1%	5 737	28.1%	7 261	30.4%	4 237	17.7%	21 530	90.1%	2 525	40.9%	67.8%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 393	9 043	2 338	27.9%	2 936	35.0%	1 065	11.8%	1 385	15.3%	7 725	85.4%	2 816	105.5%	(50.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	271	271	44	16.2%	71	26.1%	24	9.0%	30	11.1%	169	62.4%	42	34.8%	(28.7%)
Interest earned - external investments	2 900	2 900	1 096	37.8%	989	34.1%	1 235	42.6%	1 573	54.2%	4 893	168.7%	376	29.5%	318.5%
Interest earned - outstanding debtors	4 400	13 060	2 220	50.5%	5 153	117.1%	3 094	23.7%	1 745	13.4%	12 212	93.5%	2 872	146.8%	(39.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	500	500	12	2.4%	21	4.1%	46	9.3%	0	-	79	15.8%	14	7.9%	(99.1%)
Licences and permits	1 472	1 372	263	17.9%	385	26.2%	315	23.0%	122	8.9%	1 086	79.1%	281	107.1%	(56.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	161 481	163 813	63 450	39.3%	43 921	27.2%	39 811	24.3%	14 269	8.7%	161 450	98.6%	4 524	33.1%	215.4%
Other own revenue	356	506	111	31.2%	182	51.0%	164	32.4%	314	62.0%	770	152.3%	53	74.7%	491.6%
Gains on disposal of PPE	-	-	-	-	-	-	2	-	(2)	-	(0)	-	-	-	(100.0%)
Operating Expenditure	247 900	263 092	58 673	23.7%	79 011	31.9%	53 754	20.4%	41 653	15.8%	233 090	88.6%	70 666	96.6%	(41.1%)
Employee related costs	84 108	84 108	20 091	23.9%	30 546	36.3%	20 116	23.9%	14 294	17.0%	85 047	101.1%	17 976	104.9%	(20.5%)
Remuneration of councillors	13 442	13 442	3 255	24.2%	4 252	31.6%	3 530	26.3%	2 075	15.4%	13 112	97.5%	3 217	87.2%	(35.5%)
Debt impairment	5 800	15 068	-	-	3 000	51.7%	-	-	-	-	3 000	19.9%	(1 263)	227.8%	(100.0%)
Depreciation and asset impairment	29 097	29 097	6 612	22.7%	10 268	35.3%	6 972	24.0%	4 675	16.1%	28 527	98.0%	6 046	59.2%	(22.7%)
Finance charges	920	-	103	11.2%	207	22.5%	-	-	323	-	633	-	-	5.4%	(100.0%)
Bulk purchases	17 331	21 331	7 763	44.8%	4 569	26.4%	6 689	31.4%	3 886	18.2%	22 907	107.4%	8 571	128.6%	(54.7%)
Other Materials	33 070	18 015	3 051	9.2%	3 952	12.0%	3 250	18.0%	4 107	22.8%	14 360	79.7%	2 861	31.0%	43.5%
Contracted services	16 133	22 633	5 737	35.6%	10 499	65.1%	7 051	31.2%	8 338	36.8%	31 625	139.7%	2 154	112.3%	287.2%
Transfers and grants	8 329	8 329	1 590	19.1%	1 105	13.3%	848	10.2%	3 166	38.0%	6 708	80.5%	5 401	79.6%	(41.4%)
Other expenditure	39 670	51 068	10 792	27.2%	10 606	26.7%	5 300	10.4%	794	1.6%	27 491	53.8%	25 704	114.9%	(96.9%)
Loss on disposal of PPE	-	-	(322)	-	6	-	(0)	-	(4)	-	(320)	-	-	-	(100.0%)
Surplus/(Deficit)	0	0	21 179		(6 899)		7 691		(6 227)		15 743		(43 078)		
Transfers recognised - capital	45 373	59 971	4 586	10.1%	21 938	48.3%	6 286	10.5%	6 768	11.3%	39 577	66.0%	16 891	52.9%	(59.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	45 373	59 971	25 765		15 038		13 977		541		55 321		(26 188)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	45 373	59 971	25 765		15 038		13 977		541		55 321		(26 188)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	45 373	59 971	25 765		15 038		13 977		541		55 321		(26 188)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	45 373	59 971	25 765		15 038		13 977		541		55 321		(26 188)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	56 547	71 381	4 747	8.4%	23 893	42.3%	12 330	17.3%	7 462	10.5%	48 433	67.9%	12 617	79.3%	(40.9%)
National Government	38 992	45 373	4 747	12.2%	18 071	46.3%	11 438	25.2%	4 252	9.4%	38 508	84.9%	12 240	84.9%	(65.3%)
Provincial Government	-	16 189	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 992	61 562	4 747	12.2%	18 071	46.3%	11 438	18.6%	4 252	6.9%	38 508	62.6%	12 240	84.9%	(65.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 555	9 819	-	-	5 822	33.2%	892	9.1%	3 247	33.1%	9 962	101.5%	376	35.4%	762.7%
Public contributions and donations	-	-	-	-	-	-	-	-	(37)	-	(37)	-	-	-	(100.0%)
Capital Expenditure Standard Classification	56 547	71 381	4 747	8.4%	23 893	42.3%	12 330	17.3%	7 462	10.5%	48 433	67.9%	12 617	79.3%	(40.9%)
Governance and Administration	300	750	839	279.6%	145	48.5%	240	32.0%	1 205	160.6%	2 428	323.8%	136	1 451.9%	788.4%
Executive & Council	-	-	839	-	-	-	166	-	1 005	-	2 010	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	300	750	-	-	145	48.5%	73	9.8%	200	26.6%	418	55.8%	136	67.8%	47.2%
Community and Public Safety	8 116	23 905	-	-	2 999	37.0%	505	2.1%	1 391	5.8%	4 896	20.5%	-	194.6%	(100.0%)
Community & Social Services	7 116	8 907	-	-	2 999	42.1%	504	5.7%	1 391	15.6%	4 894	54.9%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 000	400	-	-	-	-	2	.4%	-	-	2	.4%	-	14.1%	-
Housing	-	14 598	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 836	44 276	3 908	8.7%	18 580	41.4%	11 585	26.2%	4 822	10.9%	38 895	87.8%	10 513	58.4%	(54.1%)
Planning and Development	9 139	2 300	454	5.0%	822	9.0%	1 507	65.5%	2 903	126.2%	5 687	247.2%	1 017	6.2%	185.4%
Road Transport	35 697	41 976	3 454	9.7%	17 758	49.7%	10 078	24.0%	1 919	4.6%	33 209	79.1%	9 496	83.4%	(79.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 295	2 450	-	-	2 168	65.8%	-	-	45	1.8%	2 213	90.3%	1 968	-	(97.7%)
Electricity	3 295	2 450	-	-	2 168	65.8%	-	-	45	1.8%	2 213	90.3%	1 968	-	(97.7%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	265 559	296 069	100 543	37.9%	78 484	29.6%	74 530	25.2%	33 532	11.3%	287 088	97.0%	126 310	93.5%	(73.5%)
Property rates, penalties and collection charges	32 458	37 709	2 792	8.6%	15 450	47.6%	14 356	38.1%	12 248	32.5%	44 846	118.9%	14 308	129.4%	(14.4%)
Service charges	21 003	28 849	4 064	19.3%	3 985	19.0%	3 863	13.4%	14 479	50.2%	26 391	91.5%	4 650	73.8%	211.4%
Other revenue	2 124	2 174	605	28.5%	1 384	65.2%	847	38.9%	1 014	46.6%	3 849	177.0%	418	30.7%	142.3%
Government - operating	161 481	163 813	70 866	43.9%	44 671	27.7%	39 002	23.8%	1 103	.7%	155 642	95.0%	53 933	88.2%	(98.0%)
Government - capital	45 373	59 971	21 335	47.0%	10 000	22.0%	14 038	23.4%	-	-	45 373	75.7%	49 753	109.8%	(100.0%)
Interest	3 120	3 553	881	28.2%	2 994	96.0%	2 424	68.2%	4 688	132.0%	10 987	309.2%	3 248	109.3%	44.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(213 003)	(218 927)	(52 279)	24.5%	(70 943)	33.3%	(45 626)	20.8%	(63 837)	29.2%	(232 685)	106.3%	(52 434)	101.3%	21.7%
Suppliers and employees	(203 754)	(209 679)	(50 689)	24.9%	(69 481)	34.1%	(44 688)	21.3%	(60 469)	28.8%	(225 327)	107.5%	(46 085)	104.1%	31.2%
Finance charges	(920)	(920)	-	-	-	-	-	-	(649)	70.6%	(649)	70.6%	-	-	(100.0%)
Transfers and grants	(8 329)	(8 329)	(1 590)	19.1%	(1 462)	17.5%	(938)	11.3%	(2 719)	32.6%	(6 709)	80.5%	(6 349)	77.7%	(57.2%)
Net Cash from/(used) Operating Activities	52 556	77 142	48 263	91.8%	7 541	14.3%	28 904	37.5%	(30 305)	(39.3%)	54 403	70.5%	73 876	68.4%	(141.0%)
Cash Flow from Investing Activities															
Receipts	-	14 000	4 395	-	6 727	-	4 190	29.9%	2 279	16.3%	17 592	125.7%	(22)	-	(10 346.8%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	14 000	4 395	-	6 727	-	4 190	29.9%	(15 313)	(109.4%)	(0)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	17 592	-	17 592	-	(22)	-	(79 191.9%)
Payments	(56 547)	(71 381)	(4 747)	8.4%	(16 320)	28.9%	(12 330)	17.3%	(14 553)	20.4%	(47 950)	67.2%	(13 614)	59.6%	6.9%
Capital assets	(56 547)	(71 381)	(4 747)	8.4%	(16 320)	28.9%	(12 330)	17.3%	(14 553)	20.4%	(47 950)	67.2%	(13 614)	59.6%	6.9%
Net Cash from/(used) Investing Activities	(56 547)	(57 381)	(352)	.6%	(9 592)	17.0%	(8 140)	14.2%	(12 274)	21.4%	(30 358)	52.9%	(13 636)	24.0%	(10.0%)
Cash Flow from Financing Activities															
Receipts	(650)	(600)	4	(.6%)	62	(9.6%)	29	(4.8%)	33	(5.4%)	127	(21.2%)	(36)	167.5%	(190.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(650)	(600)	4	(.6%)	62	(9.6%)	29	(4.8%)	33	(5.4%)	127	(21.2%)	(36)	113.1%	(190.3%)
Payments	(2 016)	(1 350)	(361)	17.9%	(337)	16.7%	(243)	18.0%	(2 275)	168.5%	(3 215)	238.2%	-	60.6%	(100.0%)
Repayment of borrowing	(2 016)	(1 350)	(361)	17.9%	(337)	16.7%	(243)	18.0%	(2 275)	168.5%	(3 215)	238.2%	-	60.6%	(100.0%)
Net Cash from/(used) Financing Activities	(2 666)	(1 950)	(357)	13.4%	(275)	10.3%	(214)	11.0%	(2 242)	115.0%	(3 088)	158.3%	(36)	105.1%	6 111.3%
Net Increase/(Decrease) in cash held	(6 657)	17 811	47 555	(714.4%)	(2 326)	34.9%	20 549	115.4%	(44 821)	(251.7%)	20 957	117.7%	60 204	409.6%	(174.4%)
Cash/cash equivalents at the year begin:	19 774	35 876	35 876	181.4%	83 432	421.9%	81 105	226.1%	101 655	283.3%	35 876	100.0%	(18 306)	100.3%	(655.3%)
Cash/cash equivalents at the year end:	13 117	53 687	83 432	636.1%	81 105	618.3%	101 655	189.3%	56 834	105.9%	56 834	105.9%	41 898	193.3%	35.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 702	54.9%	317	3.7%	149	1.7%	3 398	39.7%	8 566	4.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 689	4.3%	(59)	(.1%)	3 421	3.1%	101 830	92.7%	109 881	55.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 508	4.0%	(16)	-	613	1.6%	35 920	94.5%	38 026	19.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 542	6.1%	-	-	1 195	2.9%	38 009	91.0%	41 746	21.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	92	97.0%	(1)	(.9%)	0	.1%	4	3.8%	95	-	-	-	-	-
Total By Income Source	13 533	6.8%	242	.1%	5 379	2.7%	179 161	90.3%	198 314	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 577	45.7%	10	.1%	71	.9%	4 171	53.3%	7 829	3.9%	-	-	-	-
Commercial	5 333	6.4%	58	.1%	3 102	3.7%	74 236	89.7%	82 728	41.7%	-	-	-	-
Households	3 801	3.6%	170	.2%	1 935	1.9%	98 653	94.4%	104 559	52.7%	-	-	-	-
Other	821	25.7%	4	.1%	271	8.5%	2 101	65.7%	3 197	1.6%	-	-	-	-
Total By Customer Group	13 533	6.8%	242	.1%	5 379	2.7%	179 161	90.3%	198 314	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 818	100.0%	-	-	-	-	-	-	8 818	99.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	34	100.0%	-	-	-	-	-	-	34	.4%
Total	8 853	100.0%	-	-	-	-	-	-	8 853	100.0%

Contact Details

Municipal Manager	Mr Sizwe.G Khuzwayo	032 456 8201
Financial Manager	Mr Thabani Sibusiso Khwela	032 456 8207

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	1 525 513	1 576 546	343 515	22.5%	386 967	25.4%	451 581	28.6%	359 624	22.8%	1 541 687	97.8%	284 481	97.8%	26.4%
Property rates	430 791	451 291	91 844	21.3%	119 937	27.8%	121 065	26.8%	119 655	26.5%	452 500	100.3%	108 551	101.0%	10.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	751 134	770 410	142 578	19.0%	191 050	25.4%	225 020	29.2%	195 499	25.4%	754 147	97.9%	126 048	94.6%	55.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	53 807	63 607	15 305	28.4%	15 003	27.9%	14 490	22.8%	14 955	23.5%	59 754	93.9%	15 680	115.3%	(4.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 161	1 630	409	35.3%	290	25.0%	402	24.6%	360	22.1%	1 461	89.6%	443	147.9%	(18.9%)
Interest earned - external investments	23 005	30 025	4 869	21.2%	4 938	21.5%	16 242	54.1%	8 465	28.2%	34 515	115.0%	12 482	106.2%	(32.2%)
Interest earned - outstanding debtors	7 200	6 850	1 589	22.1%	1 253	17.4%	2 080	30.4%	1 426	20.8%	6 348	92.7%	813	75.3%	75.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	47 019	38 319	1 603	3.4%	(5 329)	(11.3%)	18 269	47.7%	2 304	6.0%	16 847	44.0%	2 960	38.0%	(22.2%)
Licences and permits	205	205	72	35.0%	89	43.5%	24	11.6%	44	21.5%	229	111.7%	31	102.7%	43.5%
Agency services	9 688	10 438	3 029	31.3%	2 684	27.7%	2 892	27.7%	2 386	22.9%	10 992	105.3%	2 640	118.5%	(9.6%)
Transfers recognised - operational	166 667	165 051	62 913	37.7%	58 435	35.1%	40 259	24.4%	3 662	2.2%	165 269	100.1%	(1 467)	97.0%	(349.6%)
Other own revenue	34 836	38 719	19 302	55.4%	(1 384)	(4.0%)	10 838	28.0%	10 868	28.1%	39 625	102.3%	16 298	161.1%	(33.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 524 768	1 576 197	305 831	20.1%	341 963	22.4%	332 655	21.1%	343 240	21.8%	1 323 690	84.0%	334 724	86.1%	2.5%
Employee related costs	376 583	385 058	81 613	21.7%	87 266	23.2%	92 442	24.0%	94 339	24.5%	355 659	92.4%	74 296	95.1%	27.0%
Remuneration of councillors	23 182	23 182	6 790	29.3%	6 388	27.6%	6 020	26.0%	3 032	13.1%	22 230	95.9%	10 730	116.8%	(71.7%)
Debt impairment	45 529	8 134	-	-	-	-	-	-	-	-	-	-	14 533	43.8%	(100.0%)
Depreciation and asset impairment	85 000	86 000	16 564	19.5%	16 564	19.5%	16 564	19.3%	16 591	19.3%	66 283	77.1%	21 837	73.2%	(24.0%)
Finance charges	23 786	23 786	854	3.6%	10 534	44.3%	804	3.4%	10 031	42.2%	22 223	93.4%	10 527	87.7%	(4.7%)
Bulk purchases	633 019	623 662	146 924	23.2%	136 511	21.6%	141 604	22.7%	139 375	22.3%	564 414	90.5%	127 452	85.5%	9.4%
Other Materials	38 437	15 110	7 907	20.6%	8 742	22.7%	(8 918)	(59.0%)	4 674	30.9%	12 404	82.1%	8 890	70.7%	(47.4%)
Contracted services	150 760	184 454	25 652	17.0%	45 371	30.1%	44 344	24.0%	43 920	23.8%	159 287	86.4%	44 085	105.4%	(.4%)
Transfers and grants	300	20 276	-	-	5	1.7%	4 978	24.6%	1 723	8.5%	6 706	33.1%	22	97.0%	7 585.5%
Other expenditure	148 170	206 533	19 529	13.2%	30 583	20.6%	34 818	16.9%	29 555	14.3%	114 485	55.4%	22 353	64.9%	32.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	745	349	37 683		45 004		118 926		16 383		217 996		(50 244)		
Transfers recognised - capital	71 253	73 261	15 830	22.2%	4 829	6.8%	5 699	7.8%	19 826	27.1%	46 184	63.0%	17 392	73.2%	14.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	71 998	73 610	53 514		49 832		124 624		36 209		264 180		(32 851)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	71 998	73 610	53 514		49 832		124 624		36 209		264 180		(32 851)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	71 998	73 610	53 514		49 832		124 624		36 209		264 180		(32 851)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	71 998	73 610	53 514		49 832		124 624		36 209		264 180		(32 851)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	344 762	236 754	22 227	6.4%	26 967	7.8%	13 032	5.5%	39 069	16.5%	101 295	42.8%	57 852	63.8%	(32.5%)
National Government	63 052	66 411	14 283	22.7%	4 002	6.3%	11 219	16.9%	14 495	21.8%	43 999	66.3%	9 010	37.2%	60.9%
Provincial Government	-	5 550	-	-	-	-	84	1.5%	517	9.3%	601	10.8%	-	100.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	13 041	6 433	358	2.7%	555	4.3%	322	5.0%	2 711	42.1%	3 945	61.3%	3 450	51.4%	(21.4%)
Transfers recognised - capital	76 093	78 395	14 641	19.2%	4 557	6.0%	11 624	14.8%	17 723	22.6%	48 545	61.9%	12 461	42.6%	42.2%
Borrowing	77 186	16 852	141	.2%	623	.8%	(763)	(4.5%)	-	-	0	-	-	-	-
Internally generated funds	191 483	141 507	7 445	3.9%	21 787	11.4%	2 171	1.5%	21 346	15.1%	52 750	37.3%	45 391	69.9%	(53.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	344 762	236 754	22 227	6.4%	26 967	7.8%	13 032	5.5%	39 069	16.5%	101 295	42.8%	57 852	63.8%	(32.5%)
Governance and Administration	23 460	25 906	1 922	8.2%	1 994	8.5%	1 115	4.3%	943	3.6%	5 973	23.1%	4 833	79.4%	(80.5%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	23 460	25 906	1 922	8.2%	1 994	8.5%	1 115	4.3%	943	3.6%	5 973	23.1%	4 833	79.4%	(80.5%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	50 394	29 929	3 081	6.1%	6 298	12.5%	2 998	10.0%	3 977	13.3%	16 353	54.6%	16 896	99.7%	(76.5%)
Community & Social Services	27 323	6 709	1 802	6.6%	1 044	3.8%	908	13.5%	303	4.5%	4 057	60.5%	12 174	118.4%	(97.5%)
Sport And Recreation	17 971	18 160	1 279	7.1%	3 993	22.2%	1 200	6.6%	3 293	18.1%	9 765	53.8%	4 529	81.6%	(27.3%)
Public Safety	600	510	-	-	162	27.0%	162	31.7%	130	25.5%	454	89.0%	193	98.2%	(32.6%)
Housing	4 500	4 550	-	-	1 099	24.4%	728	16.0%	250	5.5%	2 077	45.6%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	116 485	119 731	15 273	13.1%	16 598	14.2%	7 005	5.9%	26 375	22.0%	65 252	54.5%	33 288	64.0%	(20.8%)
Planning and Development	1 580	1 661	-	-	49	3.1%	805	48.5%	505	30.4%	1 359	81.8%	(14)	-	(3 697.3%)
Road Transport	114 905	118 070	15 273	13.3%	16 550	14.4%	6 200	5.3%	25 870	21.9%	63 893	54.1%	33 302	64.0%	(22.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	154 423	61 188	1 951	1.3%	2 077	1.3%	1 914	3.1%	7 774	12.7%	13 717	22.4%	2 835	28.4%	174.2%
Electricity	150 081	57 714	1 762	1.2%	1 846	1.2%	1 680	2.9%	7 703	13.3%	12 991	22.5%	2 552	27.8%	201.8%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 342	3 474	190	4.4%	231	5.3%	235	6.8%	71	2.0%	726	20.9%	283	63.5%	(75.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 432 513	1 488 110	271 595	19.0%	463 210	32.3%	392 856	26.4%	366 149	24.6%	1 493 811	100.4%	378 377	105.8%	(3.2%)
Property rates, penalties and collection charges	387 712	406 162	53 632	13.8%	142 139	36.7%	110 830	27.3%	134 891	33.2%	441 492	108.7%	117 845	106.3%	14.5%
Service charges	724 447	750 616	103 526	14.3%	231 107	31.9%	182 854	24.4%	206 515	27.5%	724 002	96.5%	215 902	101.5%	(4.3%)
Other revenue	49 909	58 542	20 465	41.0%	(4 333)	(8.7%)	22 934	39.2%	12 666	21.6%	51 731	88.4%	14 396	190.9%	(12.0%)
Government - operating	166 667	165 051	63 992	38.4%	55 013	33.0%	43 004	26.1%	443	.3%	162 452	98.4%	5 063	97.9%	(91.3%)
Government - capital	76 093	73 261	28 000	36.8%	29 665	39.0%	14 346	19.6%	5 000	6.8%	77 011	105.1%	4 012	95.9%	24.6%
Interest	27 685	34 478	1 980	7.2%	9 620	34.7%	18 888	54.8%	6 634	19.2%	37 122	107.7%	21 160	147.2%	(68.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 344 002)	(1 399 438)	(340 994)	25.4%	(255 029)	19.0%	(284 066)	20.3%	(405 673)	29.0%	(1 285 761)	91.9%	(301 721)	92.2%	34.5%
Suppliers and employees	(1 319 915)	(1 355 376)	(340 140)	25.8%	(244 490)	18.5%	(278 284)	20.5%	(393 919)	29.1%	(1 256 833)	92.7%	(291 194)	92.4%	35.3%
Finance charges	(23 786)	(23 786)	(854)	3.6%	(10 534)	44.3%	(804)	3.4%	(10 031)	42.2%	(22 223)	93.4%	(10 527)	87.7%	(4.7%)
Transfers and grants	(300)	(20 276)	-	-	(5)	1.7%	(4 978)	24.6%	(1 723)	8.5%	(6 706)	33.1%	-	2.6%	(100.0%)
Net Cash from/(used) Operating Activities	88 511	88 672	(69 398)	(78.4%)	208 181	235.2%	108 790	122.7%	(39 524)	(44.6%)	208 049	234.6%	76 657	322.8%	(151.6%)
Cash Flow from Investing Activities															
Receipts	102 554	98 284	70 618	68.9%	12 966	12.6%	(2 173)	(2.2%)	(21 936)	(22.3%)	59 475	60.5%	19 335	14.9%	(213.5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	141	-	(100.0%)
Decrease in non-current debtors	102 500	112 500	84 143	82.1%	-	-	-	-	15 258	13.6%	99 401	88.4%	-	-	(100.0%)
Decrease in other non-current receivables	54	54	-	-	-	-	-	-	-	-	-	-	-	1 423.7%	-
Decrease (increase) in non-current investments	-	(14 270)	(13 525)	-	12 966	-	(2 173)	15.2%	(37 195)	260.7%	(39 927)	279.8%	19 194	(42.8%)	(293.8%)
Payments	(344 762)	(236 754)	(21 001)	6.1%	(31 974)	9.3%	(13 806)	5.8%	(42 476)	17.9%	(109 257)	46.1%	(57 871)	63.8%	(26.6%)
Capital assets	(344 762)	(236 754)	(21 001)	6.1%	(31 974)	9.3%	(13 806)	5.8%	(42 476)	17.9%	(109 257)	46.1%	(57 871)	63.8%	(26.6%)
Net Cash from/(used) Investing Activities	(242 208)	(138 470)	49 618	(20.5%)	(19 009)	7.8%	(15 979)	11.5%	(64 412)	46.5%	(49 782)	36.0%	(38 536)	84.0%	67.1%
Cash Flow from Financing Activities															
Receipts	79 686	17 500	747	.9%	367	.5%	205	1.2%	325	1.9%	1 643	9.4%	390	47.1%	(16.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	77 186	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 500	2 500	747	29.9%	367	14.7%	205	8.2%	325	13.0%	1 643	65.7%	390	47.1%	(16.7%)
Payments	(14 336)	(8 971)	-	-	(4 413)	30.8%	(1 042)	11.6%	(3 875)	43.2%	(9 330)	104.0%	(3 379)	101.8%	14.7%
Repayment of borrowing	(14 336)	(8 971)	-	-	(4 413)	30.8%	(1 042)	11.6%	(3 875)	43.2%	(9 330)	104.0%	(3 379)	101.8%	14.7%
Net Cash from/(used) Financing Activities	65 350	8 529	747	1.1%	(4 047)	(6.2%)	(837)	(9.8%)	(3 549)	(41.6%)	(7 686)	(90.1%)	(2 989)	124.5%	18.8%
Net Increase/(Decrease) in cash held	(88 347)	(41 269)	(19 034)	21.5%	185 126	(209.5%)	91 975	(222.9%)	(107 485)	260.5%	150 581	(364.9%)	35 132	(151.0%)	(405.9%)
Cash/cash equivalents at the year begin:	280 013	403 908	403 908	144.2%	384 874	137.4%	570 000	141.1%	661 974	163.9%	403 908	100.0%	356 251	100.0%	85.8%
Cash/cash equivalents at the year end:	191 666	362 639	384 874	200.8%	570 000	297.4%	661 974	182.5%	554 489	152.9%	554 489	152.9%	391 383	206.0%	41.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 795	41.6%	5 072	12.6%	2 716	6.7%	15 809	39.1%	40 393	17.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 879	17.0%	8 276	7.5%	6 066	5.5%	77 778	70.1%	110 999	49.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 422	14.5%	1 102	6.6%	771	4.6%	12 453	74.4%	16 748	7.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 589	5.5%	1 471	5.1%	1 325	4.6%	24 680	84.9%	29 067	12.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 716)	(5.9%)	356	1.2%	7 594	26.1%	22 880	78.6%	29 113	12.9%	-	-	-	-
Total By Income Source	37 970	16.8%	16 277	7.2%	18 472	8.2%	153 600	67.9%	226 319	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	992	7.0%	997	7.0%	1 242	8.8%	10 923	77.2%	14 154	6.3%	-	-	-	-
Commercial	9 053	27.6%	3 604	11.0%	2 221	6.8%	17 894	54.6%	32 773	14.5%	-	-	-	-
Households	23 591	17.5%	9 531	7.1%	6 111	4.5%	95 745	70.9%	134 979	59.6%	-	-	-	-
Other	4 333	9.8%	2 145	4.8%	8 898	20.0%	29 039	65.4%	44 414	19.6%	-	-	-	-
Total By Customer Group	37 970	16.8%	16 277	7.2%	18 472	8.2%	153 600	67.9%	226 319	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	53 843	100.0%	-	-	-	-	-	-	53 843	40.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	388	100.0%	-	-	-	-	-	-	388	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 365	100.0%	-	-	-	-	-	-	3 365	2.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 043	100.0%	-	-	-	-	-	-	10 043	7.5%
Auditor-General	30	100.0%	-	-	-	-	-	-	30	-
Other	65 653	98.1%	383	.6%	660	1.0%	217	.3%	66 913	49.7%
Total	133 321	99.1%	383	.3%	660	.5%	217	.2%	134 581	100.0%

Contact Details

Municipal Manager	Mr N.J. Mdakane	032 437 5015
Financial Manager	Mr Shamir Rajcoomar	032 437 5505

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	163 975	165 063	76 413	46.6%	45 259	27.6%	33 512	20.3%	8 745	5.3%	163 930	99.3%	7 613	82.7%	14.9%
Property rates	15 731	14 501	13 318	84.7%	395	2.5%	131	.9%	723	5.0%	14 567	100.5%	881	163.1%	(17.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	426	457	108	25.4%	108	25.3%	32	6.9%	203	44.5%	451	98.6%	22	105.3%	823.4%
Interest earned - external investments	12 500	10 650	2 590	20.7%	2 175	17.4%	(413)	(3.9%)	5 000	47.0%	9 352	87.8%	855	11.8%	484.8%
Interest earned - outstanding debtors	786	-	114	14.5%	149	19.0%	30	-	243	-	536	-	299	49.8%	(18.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	634	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	2	-	-	1	-	0	15.2%	2	161.4%	4	252.6%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	134 412	137 737	59 572	44.3%	42 288	31.5%	33 709	24.5%	2 168	1.6%	137 737	100.0%	5 545	78.9%	(60.9%)
Other own revenue	120	1 083	712	593.6%	143	118.9%	24	2.2%	405	37.4%	1 283	118.5%	11	366.8%	3 525.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	191 571	192 105	36 396	19.0%	54 757	28.6%	40 357	21.0%	41 090	21.4%	172 600	89.8%	55 600	113.0%	(26.1%)
Employee related costs	62 307	49 311	10 538	16.9%	13 553	21.8%	11 862	24.1%	11 922	24.2%	47 875	97.1%	9 274	96.0%	28.5%
Remuneration of councillors	14 324	14 324	3 348	23.4%	3 669	25.6%	3 697	25.8%	3 471	24.2%	14 185	99.0%	3 696	97.1%	(6.1%)
Debt impairment	2 600	2 600	-	-	766	29.4%	-	-	933	35.9%	1 698	65.3%	-	-	(100.0%)
Depreciation and asset impairment	20 000	20 000	-	-	8 868	44.3%	4 447	22.2%	4 511	22.6%	17 826	89.1%	-	20.4%	(100.0%)
Finance charges	-	-	-	-	0	-	0	-	6	-	6	-	7	-	(16.3%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	1 559	1 394	-	235	-	(3)	(.2%)	(37)	(2.4%)	1 588	101.9%	-	-	(100.0%)
Contracted services	41 046	46 348	10 210	24.9%	17 045	41.5%	3 321	7.2%	7 670	16.5%	38 245	82.5%	36 638	1 076.6%	(79.1%)
Transfers and grants	13 000	24 045	1 215	9.3%	1 270	9.8%	13 169	54.8%	4 962	20.6%	20 616	85.7%	1 000	-	396.0%
Other expenditure	38 294	33 918	9 692	25.3%	9 351	24.4%	3 864	11.4%	7 653	22.6%	30 560	90.1%	4 985	41.6%	53.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 596)	(27 042)	40 017		(9 498)		(6 844)		(32 344)		(8 670)		(47 987)		
Transfers recognised - capital	29 267	32 767	11 243	38.4%	2 513	8.6%	488	1.5%	19 396	59.2%	33 639	102.7%	-	2.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 671	5 725	51 260		(6 986)		(6 356)		(12 948)		24 970		(47 987)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 671	5 725	51 260		(6 986)		(6 356)		(12 948)		24 970		(47 987)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 671	5 725	51 260		(6 986)		(6 356)		(12 948)		24 970		(47 987)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 671	5 725	51 260		(6 986)		(6 356)		(12 948)		24 970		(47 987)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	71 491	62 277	9 245	12.9%	7 347	10.3%	8 744	14.0%	24 367	39.1%	49 703	79.8%	16 437	27.6%	48.2%
National Government	29 267	32 767	-	-	-	-	18 242	55.7%	14 431	44.0%	32 673	99.7%	14 515	46.6%	(.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 267	32 767	-	-	-	-	18 242	55.7%	14 431	44.0%	32 673	99.7%	14 515	46.6%	(.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	42 224	29 510	9 245	21.9%	7 347	17.4%	(9 498)	(32.2%)	9 936	33.7%	17 030	57.7%	1 922	6.2%	416.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	71 491	62 277	9 245	12.9%	7 347	10.3%	8 744	14.0%	24 367	39.1%	49 703	79.8%	16 437	27.6%	48.2%
Governance and Administration	1 380	4 142	9	.7%	402	29.1%	1 930	46.6%	286	6.9%	2 628	63.4%	983	106.4%	(70.9%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	633	93.3%	(100.0%)
Budget & Treasury Office	1 380	290	9	.7%	402	29.1%	1 930	665.7%	(2 164)	(746.2%)	178	61.3%	152	40.4%	(1 525.9%)
Corporate Services	-	3 852	-	-	-	-	-	-	2 450	63.6%	2 450	63.6%	199	189.6%	1 133.9%
Community and Public Safety	5 270	4 070	21	.4%	383	7.3%	1 265	31.1%	497	12.2%	2 166	53.2%	-	-	(100.0%)
Community & Social Services	5 270	4 070	21	.4%	383	7.3%	1 265	31.1%	497	12.2%	2 166	53.2%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 467	54 065	9 214	26.7%	6 562	19.0%	5 549	10.3%	23 584	43.6%	44 910	83.1%	15 454	44.4%	52.6%
Planning and Development	4 200	2 400	(2)	(.1%)	233	5.5%	300	12.5%	212	8.8%	742	30.9%	939	16.0%	(77.4%)
Road Transport	30 267	51 665	9 216	30.5%	6 329	20.9%	5 249	10.2%	23 372	45.2%	44 167	85.5%	14 515	47.4%	61.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	2.1%	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	2.1%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	30 374	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	185 377	194 803	78 274	42.2%	75 357	40.7%	42 612	21.9%	2 804	1.4%	199 047	102.2%	15 032	129.9%	(81.3%)
Property rates, penalties and collection charges	7 866	11 600	398	5.1%	10 744	136.6%	1 339	11.5%	234	2.0%	12 715	109.6%	8 517	240.0%	(97.3%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	546	2 049	279	51.1%	3 411	624.7%	394	19.2%	381	18.6%	4 465	218.0%	33	2 993.5%	1 048.5%
Government - operating	134 412	137 737	56 376	41.9%	41 044	30.5%	35 881	26.1%	-	-	133 301	96.8%	5 329	149.0%	(100.0%)
Government - capital	29 267	32 767	19 000	64.9%	16 267	55.6%	3 500	10.7%	-	-	38 767	118.3%	-	64.1%	-
Interest	13 286	10 650	2 221	16.7%	3 891	29.3%	1 498	14.1%	2 189	20.6%	9 799	92.0%	1 154	56.9%	89.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(160 740)	(169 505)	(49 363)	30.7%	(47 438)	29.5%	(34 733)	20.5%	(39 536)	23.3%	(171 069)	100.9%	(24 543)	71.0%	61.1%
Suppliers and employees	(160 740)	(145 460)	(49 311)	30.7%	(46 229)	28.8%	(22 213)	15.3%	(34 569)	23.8%	(152 321)	104.7%	(24 543)	71.0%	40.9%
Finance charges	-	-	-	-	-	-	(0)	-	(6)	-	(6)	-	-	-	(100.0%)
Transfers and grants	-	(24 045)	(52)	-	(1 209)	-	(12 520)	52.1%	(4 962)	20.6%	(18 743)	77.9%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	24 636	25 297	28 911	117.4%	27 919	113.3%	7 880	31.1%	(36 732)	(145.2%)	27 978	110.6%	(9 511)	286.6%	286.2%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(71 491)	(62 277)	(8 487)	11.9%	(9 619)	13.5%	(7 231)	11.6%	(24 342)	39.1%	(49 678)	79.8%	(46 180)	137.0%	(47.3%)
Capital assets	(71 491)	(62 277)	(8 487)	11.9%	(9 619)	13.5%	(7 231)	11.6%	(24 342)	39.1%	(49 678)	79.8%	(46 180)	137.0%	(47.3%)
Net Cash from/(used) Investing Activities	(71 491)	(62 277)	(8 487)	11.9%	(9 619)	13.5%	(7 231)	11.6%	(24 342)	39.1%	(49 678)	79.8%	(46 180)	136.2%	(47.3%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(46 855)	(36 980)	20 425	(43.6%)	18 301	(39.1%)	649	(1.8%)	(61 075)	165.2%	(21 700)	58.7%	(55 691)	(20.1%)	9.7%
Cash/cash equivalents at the year begin:	111 731	122 283	122 283	109.4%	142 708	127.7%	161 008	131.7%	161 657	132.2%	122 283	100.0%	178 132	100.0%	(9.2%)
Cash/cash equivalents at the year end:	64 876	85 303	142 708	220.0%	161 008	248.2%	161 657	189.5%	100 583	117.9%	100 583	117.9%	122 442	209.1%	(17.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	310	2.3%	(4)	-	110	.8%	12 809	96.9%	13 225	76.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	43	18.3%	24	10.3%	24	10.2%	143	61.3%	233	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	102	2.7%	-	-	50	1.3%	3 643	96.0%	3 795	22.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(10)	(65.8%)	(0)	(2.1%)	(7)	(41.7%)	33	209.6%	16	.1%	-	-	-	-
Total By Income Source	445	2.6%	20	.1%	176	1.0%	16 628	96.3%	17 269	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11	.2%	-	-	7	.1%	5 407	99.7%	5 424	31.4%	-	-	-	-
Commercial	283	3.5%	(1)	-	132	1.6%	7 663	94.9%	8 076	46.8%	-	-	-	-
Households	37	1.5%	(3)	(.1%)	19	.7%	2 466	97.9%	2 519	14.6%	-	-	-	-
Other	114	9.1%	24	1.9%	19	1.6%	1 093	87.4%	1 250	7.2%	-	-	-	-
Total By Customer Group	445	2.6%	20	.1%	176	1.0%	16 628	96.3%	17 269	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(143)	(52.5%)	675	249.0%	(239)	(88.1%)	(23)	(8.4%)	271	23.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 964	222.1%	(1 884)	(213.1%)	70	7.9%	734	83.0%	884	76.5%
Total	1 821	157.7%	(1 208)	(104.6%)	(169)	(14.6%)	711	61.6%	1 155	100.0%

Contact Details

Municipal Manager	Mr Musawenkosi Fred Hadebe (Acting)	032 532 5000
Financial Manager	Mr Godfrey Sibusiso Majola	032 532 5000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	108 903	104 547	48 297	44.3%	30 476	28.0%	20 580	19.7%	2 932	2.8%	102 285	97.8%	14 779	98.6%	(80.2%)
Property rates	16 298	13 119	11 125	68.3%	598	3.7%	598	4.6%	598	4.6%	12 920	98.5%	508	96.0%	17.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	115	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	5	1	-	1	-	1	25.0%	1	25.0%	5	100.0%	0	-	262.5%
Rental of facilities and equipment	864	998	228	26.4%	261	30.2%	231	23.1%	245	24.5%	964	96.7%	199	90.3%	22.8%
Interest earned - external investments	2 400	2 400	639	26.6%	412	17.2%	633	26.4%	19	.8%	1 703	71.0%	-	124.2%	(100.0%)
Interest earned - outstanding debtors	1 870	1 870	-	-	-	-	970	51.8%	555	29.7%	1 524	81.5%	98	5.1%	466.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Licences and permits	1 001	101	9	.9%	9	.9%	30	29.4%	25	24.8%	73	72.0%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	85 742	85 684	36 265	42.3%	29 092	33.9%	18 000	21.0%	1 388	1.6%	84 746	98.9%	13 853	100.1%	(90.0%)
Other own revenue	612	370	29	4.7%	103	16.8%	117	31.7%	101	27.3%	350	94.8%	121	113.7%	(16.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	108 894	112 688	25 419	23.3%	27 872	25.6%	26 767	23.8%	29 554	26.2%	109 612	97.3%	35 680	89.1%	(17.2%)
Employee related costs	39 967	34 757	8 174	20.5%	7 955	19.9%	9 560	27.5%	9 593	27.6%	35 282	101.5%	7 540	94.2%	27.2%
Remuneration of councillors	8 300	8 355	1 271	15.3%	2 053	24.7%	2 650	31.7%	2 016	24.1%	7 990	95.6%	2 013	103.3%	.2%
Debt impairment	883	883	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 497	10 731	2 637	25.1%	2 612	24.9%	2 661	24.8%	2 612	24.3%	10 522	98.1%	1 502	63.6%	73.9%
Finance charges	42	38	28	67.3%	10	23.3%	-	-	0	.8%	38	101.6%	73	106.7%	(99.6%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Contracted services	18 721	22 670	3 258	17.4%	4 912	26.2%	14 819	65.4%	10 336	45.6%	33 325	147.0%	3 392	107.4%	204.7%
Transfers and grants	1 200	1 200	118	9.8%	-	-	380	31.7%	(57)	(4.8%)	441	36.8%	10 015	73.4%	(100.6%)
Other expenditure	29 285	34 053	9 934	33.9%	10 329	35.3%	(3 303)	(9.7%)	5 053	14.8%	22 014	64.6%	11 146	94.8%	(54.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8	(8 141)	22 878		2 604		(6 187)		(26 622)		(7 327)		(20 900)		
Transfers recognised - capital	29 435	31 940	3 314	11.3%	8 251	28.0%	7 752	24.3%	11 536	36.1%	30 853	96.6%	15 437	95.3%	(25.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 443	23 799	26 192		10 855		1 565		(15 085)		23 526		(5 463)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	29 443	23 799	26 192		10 855		1 565		(15 085)		23 526		(5 463)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 443	23 799	26 192		10 855		1 565		(15 085)		23 526		(5 463)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 443	23 799	26 192		10 855		1 565		(15 085)		23 526		(5 463)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	33 722	36 968	4 235	12.6%	9 570	28.4%	6 984	18.9%	6 897	18.7%	27 686	74.9%	14 531	104.0%	(52.5%)
National Government	21 942	21 942	1 580	7.2%	8 463	38.6%	(494)	(2.3%)	7 852	35.8%	17 401	79.3%	686	97.8%	1 045.3%
Provincial Government	7 493	9 998	1 972	26.3%	655	8.7%	999	10.0%	870	8.7%	4 496	45.0%	2 764	35.8%	(68.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 435	31 940	3 553	12.1%	9 117	31.0%	505	1.6%	8 722	27.3%	21 897	68.6%	3 450	78.4%	152.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 287	5 028	682	15.9%	453	10.6%	6 479	128.8%	(1 825)	(36.3%)	5 789	115.1%	11 081	242.8%	(116.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 722	36 968	4 235	12.6%	9 570	28.4%	6 984	18.9%	6 897	18.7%	27 686	74.9%	14 531	104.0%	(52.5%)
Governance and Administration	1 780	2 189	682	38.3%	453	25.4%	613	28.0%	281	12.8%	2 028	92.6%	123	57.2%	128.4%
Executive & Council	20	-	-	-	-	-	-	-	-	-	-	-	29	-	(100.0%)
Budget & Treasury Office	1 760	2 189	-	-	-	-	437	20.0%	205	9.3%	642	29.3%	94	7.6%	118.7%
Corporate Services	-	-	682	-	453	-	175	-	76	-	1 386	-	-	-	(100.0%)
Community and Public Safety	9 855	10 863	-	-	-	-	6 752	62.2%	1 184	10.9%	7 935	73.0%	3 995	117.5%	(70.4%)
Community & Social Services	9 855	10 863	-	-	-	-	6 752	62.2%	1 184	10.9%	7 935	73.0%	3 995	117.5%	(70.4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 087	23 916	3 553	16.1%	9 117	41.3%	(381)	(1.6%)	5 433	22.7%	17 722	74.1%	10 413	102.1%	(47.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	90	-	(100.0%)
Road Transport	22 087	23 916	3 553	16.1%	9 117	41.3%	(381)	(1.6%)	5 433	22.7%	17 722	74.1%	10 323	101.7%	(47.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	128 989	126 487	59 273	46.0%	47 095	36.5%	31 115	24.6%	(2 117)	(1.7%)	135 367	107.0%	5 077	92.1%	(141.7%)
Property rates, penalties and collection charges	11 572	10 074	8 644	74.7%	892	7.7%	270	2.7%	3	-	9 809	97.4%	900	128.0%	(99.6%)
Service charges	115	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 218	1 387	1 999	90.1%	272	12.3%	1 419	102.3%	(2 381)	(171.6%)	1 310	94.4%	3 639	99.9%	(165.4%)
Government - operating	85 742	85 684	40 318	47.0%	32 554	38.0%	22 812	26.6%	-	-	95 684	111.7%	-	100.0%	-
Government - capital	26 942	26 942	8 000	29.7%	13 000	48.3%	5 942	22.1%	-	-	26 942	100.0%	-	42.6%	-
Interest	2 400	2 400	312	13.0%	378	15.7%	672	28.0%	261	10.9%	1 623	67.6%	538	110.3%	(51.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(92 514)	(100 070)	(20 804)	22.5%	(35 087)	37.9%	(31 049)	31.0%	(16 780)	16.8%	(103 720)	103.6%	(25 890)	100.5%	(35.2%)
Suppliers and employees	(91 272)	(98 833)	(20 570)	22.5%	(34 296)	37.6%	(30 038)	30.4%	(8 272)	8.4%	(93 176)	94.3%	(23 243)	190.7%	(64.4%)
Finance charges	(42)	(37)	(28)	67.2%	-	-	(9)	24.1%	-	-	(37)	99.1%	(41)	93.7%	(100.0%)
Transfers and grants	(1 200)	(1 200)	(206)	17.2%	(791)	65.9%	(1 002)	83.5%	(8 508)	709.0%	(10 507)	875.6%	(2 606)	20.5%	226.5%
Net Cash from/(used) Operating Activities	36 475	26 417	38 469	105.5%	12 009	32.9%	67	.3%	(18 897)	(71.5%)	31 648	119.8%	(20 813)	58.0%	(9.2%)
Cash Flow from Investing Activities															
Receipts	-	6 035	-	-	-	-	(6 719)	(111.3%)	-	-	(6 719)	(111.3%)	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	(2 665)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	8 700	-	-	-	-	(6 719)	(77.2%)	-	-	(6 719)	(77.2%)	-	-	-
Payments	(33 722)	(36 968)	(4 945)	14.7%	(9 114)	27.0%	(8 617)	23.3%	(6 637)	18.0%	(29 314)	79.3%	(13 233)	125.4%	(49.8%)
Capital assets	(33 722)	(36 968)	(4 945)	14.7%	(9 114)	27.0%	(8 617)	23.3%	(6 637)	18.0%	(29 314)	79.3%	(13 233)	125.4%	(49.8%)
Net Cash from/(used) Investing Activities	(33 722)	(30 933)	(4 945)	14.7%	(9 114)	27.0%	(15 336)	49.6%	(6 637)	21.5%	(36 033)	116.5%	(13 233)	81.8%	(49.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(857)	(874)	-	-	(883)	103.0%	9	(1.0%)	-	-	(874)	100.0%	(410)	100.9%	(100.0%)
Repayment of borrowing	(857)	(874)	-	-	(883)	103.0%	9	(1.0%)	-	-	(874)	100.0%	(410)	100.9%	(100.0%)
Net Cash from/(used) Financing Activities	(857)	(874)	-	-	(883)	103.0%	9	(1.0%)	-	-	(874)	100.0%	(410)	100.9%	(100.0%)
Net Increase/(Decrease) in cash held	1 895	(5 390)	33 524	1 768.7%	2 012	106.1%	(15 261)	283.1%	(25 534)	473.7%	(5 259)	97.6%	(34 456)	199.6%	(25.9%)
Cash/cash equivalents at the year begin:	23 034	22 057	22 057	95.8%	55 581	241.3%	57 593	261.1%	42 332	191.9%	22 057	100.0%	55 093	98.0%	(23.2%)
Cash/cash equivalents at the year end:	24 930	16 667	55 581	223.0%	57 593	231.0%	42 332	254.0%	16 798	100.8%	16 798	100.8%	20 637	76.7%	(18.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	86	.6%	173	1.1%	126	.8%	15 116	97.5%	15 501	50.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	.5%	55	1.6%	(168)	(4.8%)	3 628	102.7%	3 533	11.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	110	.9%	231	1.9%	169	1.4%	11 434	95.7%	11 945	38.6%	-	-	-	-
Total By Income Source	214	.7%	460	1.5%	127	.4%	30 178	97.4%	30 979	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	20	.2%	38	.5%	29	.3%	8 321	99.0%	8 408	27.1%	-	-	-	-
Commercial	72	.7%	173	1.7%	(86)	(.8%)	9 994	98.4%	10 153	32.8%	-	-	-	-
Households	12	2.6%	17	3.6%	15	3.1%	429	90.6%	473	1.5%	-	-	-	-
Other	110	.9%	231	1.9%	169	1.4%	11 434	95.7%	11 945	38.6%	-	-	-	-
Total By Customer Group	214	.7%	460	1.5%	127	.4%	30 178	97.4%	30 979	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 526	100.9%	-	-	-	-	(39)	(.9%)	4 487	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 526	100.9%	-	-	-	-	(39)	(.9%)	4 487	100.0%

Contact Details

Municipal Manager	Mr Phakama Noble Mhlongo	032 481 4500
Financial Manager	Mr Ntando Duma	032 481 4500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	722 943	756 133	247 868	34.3%	212 590	29.4%	190 144	25.1%	77 392	10.2%	727 993	96.3%	672 323	190.2%	(88.5%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	113 912	124 312	26 108	22.9%	26 792	23.5%	30 557	24.6%	31 128	25.0%	114 585	92.2%	196 422	255.3%	(84.2%)
Service charges - sanitation revenue	31 591	36 402	8 842	28.0%	9 309	29.5%	9 224	25.3%	9 407	25.8%	36 782	101.0%	22 777	185.8%	(58.7%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	4 706	282.4%	(100.0%)
Rental of facilities and equipment	251	120	9	3.7%	9	3.5%	70	58.7%	26	21.9%	115	95.8%	3 279	2 444.2%	(99.2%)
Interest earned - external investments	7 250	10 183	1 508	20.8%	3 587	49.5%	3 088	30.3%	4 710	46.2%	12 892	126.6%	4 990	108.7%	(5.6%)
Interest earned - outstanding debtors	30 879	32 579	3 829	12.4%	4 354	14.1%	10 333	31.7%	7 313	22.4%	25 830	79.3%	161 875	664.0%	(95.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	659	659	38	5.7%	68	10.3%	-	-	47	7.2%	153	23.3%	3 661	1 179.6%	(98.7%)
Licences and permits	70	17	-	-	-	-	14	82.8%	7	41.9%	22	124.7%	1 461	4 820.2%	(99.5%)
Agency services	1 624	1 782	-	-	1 456	89.7%	309	17.3%	(1 324)	(74.3%)	441	24.8%	(969)	(32.8%)	36.6%
Transfers recognised - operational	509 101	520 232	206 182	40.5%	157 481	30.9%	131 060	25.2%	15 319	2.9%	510 042	98.0%	30 141	103.5%	(49.2%)
Other own revenue	27 606	29 848	1 351	4.9%	9 534	34.5%	5 488	18.4%	10 758	36.0%	27 132	90.9%	243 980	1 043.2%	(95.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	720 092	750 130	152 274	21.1%	181 155	25.2%	188 157	25.1%	226 331	30.2%	747 918	99.7%	173 704	105.4%	30.3%
Employee related costs	238 042	229 062	55 245	23.2%	55 379	23.3%	53 621	23.4%	54 941	24.0%	219 186	95.7%	41 691	107.3%	31.8%
Remuneration of councillors	9 952	9 320	2 282	22.9%	2 360	23.7%	1 813	19.4%	2 144	23.0%	8 599	92.3%	2 274	97.8%	(5.7%)
Debt impairment	21 826	19 223	5 456	25.0%	5 456	25.0%	3 638	18.9%	4 672	24.3%	19 223	100.0%	11 058	100.0%	(57.7%)
Depreciation and asset impairment	82 285	81 507	4 920	6.0%	29 490	35.8%	23 380	28.7%	38 003	46.6%	95 793	117.5%	9 857	98.8%	285.6%
Finance charges	9 928	7 704	3 292	33.2%	3 311	33.4%	-	-	(1 314)	(17.1%)	5 289	68.7%	953	84.4%	(237.9%)
Bulk purchases	99 546	120 006	30 924	31.1%	32 929	33.1%	37 631	31.4%	35 392	29.5%	136 876	114.1%	25 216	107.8%	40.4%
Other Materials	50 153	14 640	5 282	10.5%	9 165	18.3%	(8 812)	(60.2%)	2 071	14.1%	7 706	52.6%	25 591	109.4%	(91.9%)
Contracted services	76 532	152 520	17 450	22.8%	19 079	24.9%	44 327	29.1%	49 768	32.6%	130 624	85.6%	19 213	97.6%	159.0%
Transfers and grants	26 087	-	7 909	30.3%	336	1.3%	(8 245)	-	-	-	-	-	15 874	88.6%	(100.0%)
Other expenditure	105 742	116 147	19 513	18.5%	23 649	22.4%	40 805	35.1%	40 654	35.0%	124 621	107.3%	21 977	119.9%	85.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 852	6 003	95 593		31 435		1 987		(148 939)		(19 925)		498 619		
Transfers recognised - capital	336 720	366 079	49 409	14.7%	53 268	15.8%	79 725	21.8%	36 808	10.1%	219 211	59.9%	-	53.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	339 572	372 082	145 002		84 703		81 712		(112 131)		199 286		498 619		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	339 572	372 082	145 002		84 703		81 712		(112 131)		199 286		498 619		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	339 572	372 082	145 002		84 703		81 712		(112 131)		199 286		498 619		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	339 572	372 082	145 002		84 703		81 712		(112 131)		199 286		498 619		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	364 303	394 023	49 098	13.5%	50 565	13.9%	42 275	10.7%	75 806	19.2%	217 744	55.3%	58 272	72.1%	30.1%
National Government	292 800	298 521	48 712	16.6%	50 063	17.1%	42 221	14.1%	72 441	24.3%	213 438	71.5%	53 458	72.4%	35.5%
Provincial Government	-	7 130	-	-	-	-	-	-	2 482	34.8%	2 482	34.8%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	12 678	-	-	-	-	-	-	-	-	-	-	739	84.3%	(100.0%)
Transfers recognised - capital	292 800	318 330	48 712	16.6%	50 063	17.1%	42 221	13.3%	74 923	23.5%	215 919	67.8%	54 198	72.4%	38.2%
Borrowing	63 149	63 149	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 354	12 545	386	4.6%	502	6.0%	54	.4%	883	7.0%	1 824	14.5%	4 074	58.2%	(78.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	364 303	394 023	49 098	13.5%	50 565	13.9%	42 275	10.7%	75 806	19.2%	217 744	55.3%	58 272	72.1%	30.1%
Governance and Administration	68 764	71 294	112	.2%	261	.4%	(172)	(.2%)	375	.5%	576	.8%	2 321	46.6%	(83.9%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	68 764	71 294	112	.2%	261	.4%	(172)	(.2%)	291	.4%	493	.7%	(1 252)	8.3%	(123.3%)
Corporate Services	-	-	-	-	-	-	-	-	84	-	84	-	3 573	-	(97.7%)
Community and Public Safety	1 000	180	19	1.9%	138	13.8%	-	-	(157)	(87.2%)	-	-	-	-	(100.0%)
Community & Social Services	400	180	19	4.9%	138	34.4%	-	-	(157)	(87.2%)	-	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 975	4 375	-	-	872	44.2%	(647)	(14.8%)	1 512	34.6%	1 738	39.7%	254	-	496.1%
Planning and Development	-	4 375	-	-	872	-	(647)	(14.8%)	1 512	34.6%	1 738	39.7%	254	-	496.1%
Road Transport	1 975	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	292 564	318 173	48 966	16.7%	49 295	16.8%	43 093	13.5%	74 076	23.3%	215 430	67.7%	55 697	72.7%	33.0%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	237 908	272 280	37 194	15.6%	44 193	18.6%	34 089	12.5%	62 303	22.9%	177 779	65.3%	55 755	72.3%	11.7%
Waste Water Management	54 657	45 893	11 772	21.5%	5 101	9.3%	9 005	19.6%	11 773	25.7%	37 650	82.0%	(58)	78.4%	(20 331.9%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 011 591	1 059 710	319 793	31.6%	315 537	31.2%	392 023	37.0%	35 336	3.3%	1 062 690	100.3%	54 414	96.3%	(35.1%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	123 678	112 500	24 714	20.0%	24 297	19.6%	44 165	39.3%	42 314	37.6%	135 490	120.4%	3 245	99.6%	1 204.1%
Other revenue	30 210	55 231	4 744	15.7%	16 166	53.5%	53 333	96.6%	(27 651)	(50.1%)	46 591	84.4%	32 292	40.8%	(185.6%)
Government - operating	509 101	531 497	200 656	39.4%	156 058	30.7%	141 637	26.6%	8 208	1.5%	506 559	95.3%	19 648	100.0%	(58.2%)
Government - capital	336 720	350 299	88 355	26.2%	115 000	34.2%	150 415	42.9%	(2 271)	(.6%)	351 499	100.3%	(3 562)	107.2%	(36.3%)
Interest	11 882	10 183	1 324	11.1%	4 017	33.8%	2 474	24.3%	14 736	144.7%	22 551	221.5%	2 792	41.1%	427.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(631 747)	(730 254)	(189 586)	30.0%	(170 879)	27.0%	(219 148)	30.0%	(240 847)	33.0%	(820 460)	112.4%	(147 281)	97.5%	63.5%
Suppliers and employees	(595 732)	(722 550)	(178 385)	29.9%	(165 995)	27.9%	(212 995)	29.5%	(242 161)	33.5%	(799 537)	110.7%	(130 454)	98.2%	85.6%
Finance charges	(9 928)	(7 704)	(3 292)	33.2%	(3 311)	33.4%	-	-	1 314	(17.1%)	(5 289)	68.7%	(952)	87.9%	(238.0%)
Transfers and grants	(26 087)	-	(7 909)	30.3%	(1 573)	6.0%	(6 152)	-	-	-	(15 634)	-	(15 874)	88.6%	(100.0%)
Net Cash from/(used) Operating Activities	379 844	329 456	130 207	34.3%	144 658	38.1%	172 876	52.5%	(205 511)	(62.4%)	242 229	73.5%	(92 867)	94.4%	121.3%
Cash Flow from Investing Activities															
Receipts	65 387	65 387	(250)	(.4%)	128	.2%	(954)	(1.5%)	122	.2%	(954)	(1.5%)	(758)	-	(116.1%)
Proceeds on disposal of PPE	-	-	111	-	(111)	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	67 395	67 395	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(2 008)	(2 008)	(361)	18.0%	240	(11.9%)	(954)	47.5%	122	(6.1%)	(954)	47.5%	(758)	-	(116.1%)
Payments	(301 154)	(394 023)	(63 108)	21.0%	(71 884)	23.9%	(24 010)	6.1%	10 206	(2.6%)	(148 797)	37.8%	(60 834)	86.0%	(116.8%)
Capital assets	(301 154)	(394 023)	(63 108)	21.0%	(71 884)	23.9%	(24 010)	6.1%	10 206	(2.6%)	(148 797)	37.8%	(60 834)	86.0%	(116.8%)
Net Cash from/(used) Investing Activities	(235 767)	(328 636)	(63 358)	26.9%	(71 756)	30.4%	(24 964)	7.6%	10 327	(3.1%)	(149 751)	45.6%	(61 591)	86.5%	(116.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(25 283)	(4 990)	(6 837)	27.0%	(9 723)	38.5%	(628)	12.6%	(6 533)	130.9%	(23 722)	475.4%	(4 339)	233.5%	50.6%
Repayment of borrowing	(25 283)	(4 990)	(6 837)	27.0%	(9 723)	38.5%	(628)	12.6%	(6 533)	130.9%	(23 722)	475.4%	(4 339)	233.5%	50.6%
Net Cash from/(used) Financing Activities	(25 283)	(4 990)	(6 837)	27.0%	(9 723)	38.5%	(628)	12.6%	(6 533)	130.9%	(23 722)	475.4%	(4 339)	233.5%	50.6%
Net Increase/(Decrease) in cash held	118 793	(4 170)	60 012	50.5%	63 179	53.2%	147 283	(3 531.9%)	(201 718)	4 837.2%	68 756	(1 648.8%)	(158 797)	111.0%	27.0%
Cash/cash equivalents at the year begin:	55 670	75 814	75 814	136.2%	135 826	244.0%	199 005	262.5%	346 287	456.8%	75 814	100.0%	235 079	100.0%	47.3%
Cash/cash equivalents at the year end:	174 463	71 644	135 826	77.9%	199 005	114.1%	346 287	483.3%	144 570	201.8%	144 570	201.8%	76 282	110.0%	89.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 788	5.4%	1 947	3.8%	1 050	2.0%	45 954	88.8%	51 739	14.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 682	7.7%	7 083	4.0%	3 511	2.0%	152 809	86.3%	177 084	49.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 466	2.9%	2 911	3.5%	2 358	2.8%	76 239	90.8%	83 973	23.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 935	23.2%	899	1.9%	703	1.5%	34 514	73.4%	47 051	13.1%	-	-	-	-
Total By Income Source	29 870	8.3%	12 840	3.6%	7 622	2.1%	309 515	86.0%	359 846	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 994	16.0%	996	8.0%	422	3.4%	9 052	72.6%	12 463	3.5%	-	-	-	-
Commercial	2 563	32.7%	935	11.9%	600	7.7%	3 731	47.7%	7 830	2.2%	-	-	-	-
Households	14 988	4.8%	10 154	3.3%	6 035	1.9%	280 429	90.0%	311 607	86.6%	-	-	-	-
Other	10 324	36.9%	755	2.7%	564	2.0%	16 303	58.3%	27 946	7.8%	-	-	-	-
Total By Customer Group	29 870	8.3%	12 840	3.6%	7 622	2.1%	309 515	86.0%	359 846	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 640	100.0%	-	-	-	-	-	-	2 640	3.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 112	100.0%	-	-	-	-	-	-	2 112	2.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	76 306	96.1%	2 142	2.7%	345	.4%	596	.8%	79 389	94.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	81 058	96.3%	2 142	2.5%	345	.4%	596	.7%	84 142	100.0%

Contact Details

Municipal Manager	Mr Nhlakanipho Geoffrey Kumalo (Acting)	032 437 9501
Financial Manager	Mr Mahendra Chandulal	032 437 9503

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	378 971	376 544	141 898	37.4%	82 618	21.8%	68 516	18.2%	52 697	14.0%	345 729	91.8%	55 618	99.3%	(5.3%)
Property rates	141 700	139 294	76 850	54.2%	25 824	18.2%	16 332	11.7%	10 803	7.8%	129 808	93.2%	11 333	100.7%	(4.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	125 693	127 230	30 252	24.1%	24 686	19.6%	24 298	19.1%	26 954	21.2%	106 191	83.5%	26 621	89.3%	1.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	24 227	24 227	7 717	31.9%	5 367	22.2%	5 332	22.0%	5 081	21.0%	23 496	97.0%	4 765	151.3%	6.6%
Service charges - other	1 016	-	-	-	-	-	-	-	-	-	-	-	105	125.6%	(100.0%)
Rental of facilities and equipment	1 871	1 263	116	6.2%	443	23.7%	545	43.2%	3 520	278.7%	4 624	366.1%	568	79.3%	519.5%
Interest earned - external investments	8 528	8 528	822	9.6%	3 090	36.2%	2 463	28.9%	2 554	29.9%	8 929	104.7%	4 439	122.1%	(42.5%)
Interest earned - outstanding debtors	4 572	4 572	902	19.7%	1 018	22.3%	1 309	28.6%	1 224	26.8%	4 453	97.4%	949	89.6%	29.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 425	1 754	(16)	(1.1%)	52	3.6%	12	.7%	11	.6%	60	3.4%	78	16.2%	(85.7%)
Licences and permits	4 161	4 164	1 064	25.6%	505	12.1%	867	20.8%	739	17.7%	3 174	76.2%	803	81.9%	(8.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	61 065	60 914	23 218	38.0%	18 567	30.4%	15 115	24.8%	540	.9%	57 441	94.3%	5 518	104.7%	(90.2%)
Other own revenue	4 712	4 599	973	20.6%	3 065	65.1%	2 242	48.8%	1 272	27.7%	7 553	164.2%	438	77.5%	190.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	405 190	399 844	79 127	19.5%	66 740	16.5%	61 314	15.3%	77 807	19.5%	284 988	71.3%	76 381	74.7%	1.9%
Employee related costs	136 237	134 132	25 492	18.7%	28 590	21.0%	28 869	21.5%	30 197	22.5%	113 147	84.4%	25 123	79.6%	20.2%
Remuneration of councillors	7 589	7 730	1 757	23.1%	1 757	23.1%	1 945	25.2%	1 744	22.6%	7 202	93.2%	1 707	93.8%	2.2%
Debt impairment	8 907	9 057	369	4.1%	-	-	319	3.5%	1 612	17.8%	2 300	25.4%	392	44.2%	310.8%
Depreciation and asset impairment	57 721	44 967	-	-	-	-	1	-	-	-	1	-	9 126	26.8%	(100.0%)
Finance charges	-	10	-	-	-	-	6	59.1%	-	-	6	59.1%	3	1.5%	(100.0%)
Bulk purchases	101 771	101 771	33 571	33.0%	18 317	18.0%	16 904	16.6%	18 165	17.8%	86 957	85.4%	18 647	88.6%	(2.6%)
Other Materials	1 397	6 210	958	68.6%	886	63.4%	1 714	27.6%	1 242	20.0%	4 799	77.3%	-	-	(100.0%)
Contracted services	56 331	51 118	8 930	15.9%	8 665	15.4%	6 174	12.1%	16 875	33.0%	40 644	79.5%	10 131	76.2%	66.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	35 238	44 849	8 051	22.8%	8 526	24.2%	5 383	12.0%	7 973	17.8%	29 933	66.7%	11 252	98.1%	(29.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(26 220)	(23 300)	62 772		15 878		7 202		(25 110)		60 742		(20 764)		
Transfers recognised - capital	30 963	59 997	-	-	-	-	11 000	18.3%	38 017	63.4%	49 017	81.7%	19 948	99.2%	90.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 743	36 698	62 772		15 878		18 202		12 907		109 758		(816)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 743	36 698	62 772		15 878		18 202		12 907		109 758		(816)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 743	36 698	62 772		15 878		18 202		12 907		109 758		(816)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 743	36 698	62 772		15 878		18 202		12 907		109 758		(816)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	98 798	134 354	12 539	12.7%	13 672	13.8%	26 952	20.1%	35 392	26.3%	88 555	65.9%	24 491	67.0%	44.5%
National Government	30 963	40 463	6 388	20.6%	10 304	33.3%	10 971	27.1%	11 943	29.5%	39 606	97.9%	10 458	83.0%	14.2%
Provincial Government	-	24 534	-	-	-	-	7 526	30.7%	3 788	15.4%	11 314	46.1%	-	1.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 963	64 997	6 388	20.6%	10 304	33.3%	18 498	28.5%	15 731	24.2%	50 920	78.3%	10 458	62.4%	50.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	67 835	69 356	6 151	9.1%	3 368	5.0%	8 455	12.2%	19 661	28.3%	37 635	54.3%	14 033	71.1%	40.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	98 798	134 354	12 539	12.7%	13 672	13.8%	26 952	20.1%	35 392	26.3%	88 555	65.9%	24 491	67.0%	44.5%
Governance and Administration	5 650	8 190	337	6.0%	23	.4%	1 165	14.2%	4 985	60.9%	6 510	79.5%	863	77.0%	477.4%
Executive & Council	-	720	170	-	-	-	-	-	-	-	170	23.6%	763	62.3%	(100.0%)
Budget & Treasury Office	5 650	7 470	167	3.0%	23	.4%	-	-	-	-	190	2.5%	97	28.4%	(100.0%)
Corporate Services	-	-	-	-	-	-	1 165	-	4 985	-	6 150	-	3	-	163 719.7%
Community and Public Safety	15 495	29 917	3 701	23.9%	327	2.1%	3 031	10.1%	3 190	10.7%	10 248	34.3%	2 639	43.5%	20.9%
Community & Social Services	13 045	9 696	3 701	28.4%	327	2.5%	1 348	13.9%	2 652	27.4%	8 027	82.8%	2 639	53.9%	.5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	8.8%	-
Public Safety	2 450	5 687	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	14 534	-	-	-	-	1 683	11.6%	538	3.7%	2 221	15.3%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	47 089	54 022	7 296	15.5%	10 978	23.3%	4 616	8.5%	19 856	36.8%	42 747	79.1%	14 354	77.4%	38.3%
Planning and Development	5 040	10 043	-	-	191	3.8%	1 531	15.2%	6 279	62.5%	8 002	79.7%	13 674	800.8%	(54.1%)
Road Transport	42 049	43 979	7 296	17.4%	10 787	25.7%	3 085	7.0%	13 577	30.9%	34 745	79.0%	680	42.9%	1 896.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	30 564	42 224	1 205	3.9%	2 345	7.7%	18 140	43.0%	7 361	17.4%	29 051	68.8%	6 634	60.3%	11.0%
Electricity	28 864	40 824	1 205	4.2%	460	1.6%	18 140	44.4%	7 361	18.0%	27 167	66.5%	6 634	61.5%	11.0%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 700	1 400	-	-	1 884	110.8%	-	-	-	-	1 884	134.6%	-	52.3%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	398 274	421 048	134 248	33.7%	83 082	20.9%	68 240	16.2%	83 601	19.9%	369 172	87.7%	47 829	91.5%	74.8%
Property rates, penalties and collection charges	134 615	132 329	60 462	44.9%	20 003	14.9%	18 488	14.0%	21 299	16.1%	120 252	90.9%	11 865	89.8%	79.5%
Service charges	147 710	148 428	23 686	16.0%	18 881	12.8%	15 674	10.6%	19 588	13.2%	77 830	52.4%	20 676	83.0%	(5.3%)
Other revenue	11 216	11 780	6 246	55.7%	10 519	93.8%	4 794	40.7%	5 717	48.5%	27 276	231.5%	1 143	46.6%	400.4%
Government - operating	60 670	60 914	23 218	38.3%	18 567	30.6%	15 115	24.8%	1 359	2.2%	58 260	95.6%	3 760	105.5%	(63.9%)
Government - capital	30 963	54 497	18 914	61.1%	11 000	35.5%	11 000	20.2%	32 067	58.8%	72 981	133.9%	5 000	100.0%	541.3%
Interest	13 100	13 100	1 721	13.1%	4 112	31.4%	3 169	24.2%	3 572	27.3%	12 574	96.0%	5 386	138.7%	(33.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(338 563)	(344 820)	(78 354)	23.1%	(56 281)	16.6%	(49 423)	14.3%	(98 561)	28.6%	(282 619)	82.0%	(66 245)	87.4%	48.8%
Suppliers and employees	(338 563)	(344 810)	(78 354)	23.1%	(56 281)	16.6%	(49 417)	14.3%	(98 561)	28.6%	(282 613)	82.0%	(66 242)	86.6%	48.8%
Finance charges	-	(10)	-	-	-	-	(6)	59.1%	-	-	(6)	59.1%	(3)	1.5%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	59 711	76 228	55 894	93.6%	26 801	44.9%	18 818	24.7%	(14 959)	(19.6%)	86 553	113.5%	(18 416)	116.2%	(18.8%)
Cash Flow from Investing Activities															
Receipts	-	-	(214)	-	-	-	-	-	-	-	(214)	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(214)	-	-	-	-	-	-	-	(214)	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(98 798)	(134 204)	(13 035)	13.2%	(13 023)	13.2%	(26 910)	20.1%	(35 392)	26.4%	(88 362)	65.8%	(36 303)	76.4%	(2.5%)
Capital assets	(98 798)	(134 204)	(13 035)	13.2%	(13 023)	13.2%	(26 910)	20.1%	(35 392)	26.4%	(88 362)	65.8%	(36 303)	76.4%	(2.5%)
Net Cash from/(used) Investing Activities	(98 798)	(134 204)	(13 250)	13.4%	(13 023)	13.2%	(26 910)	20.1%	(35 392)	26.4%	(88 576)	66.0%	(36 303)	76.4%	(2.5%)
Cash Flow from Financing Activities															
Receipts	-	-	2 939	-	952	-	(298)	-	1 032	-	4 624	-	(213)	-	(585.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	186	-	-	-	-	-	-	-	186	-	-	-	-
Increase (decrease) in consumer deposits	-	-	2 753	-	952	-	(298)	-	1 032	-	4 439	-	(213)	-	(585.0%)
Payments	-	-	(799)	-	-	-	-	-	-	-	(799)	-	139	97.9%	(100.0%)
Repayment of borrowing	-	-	(799)	-	-	-	-	-	-	-	(799)	-	139	97.9%	(100.0%)
Net Cash from/(used) Financing Activities	-	-	2 139	-	952	-	(298)	-	1 032	-	3 825	-	(74)	(254.1%)	(1 493.9%)
Net Increase/(Decrease) in cash held	(39 087)	(57 975)	44 784	(114.6%)	14 730	(37.7%)	(8 391)	14.5%	(49 320)	85.1%	1 803	(3.1%)	(54 793)	24.4%	(10.0%)
Cash/cash equivalents at the year begin:	127 620	114 262	114 262	89.5%	159 046	124.6%	173 775	152.1%	165 385	144.7%	114 262	100.0%	169 056	100.0%	(2.2%)
Cash/cash equivalents at the year end:	88 533	56 287	159 046	179.6%	173 775	196.3%	165 385	293.8%	116 065	206.2%	116 065	206.2%	114 263	142.5%	1.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 320	57.3%	2 606	20.4%	459	3.6%	2 390	18.7%	12 775	18.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 468	18.9%	3 042	10.5%	1 620	5.6%	18 845	65.0%	28 975	42.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 681	11.0%	1 274	8.4%	1 031	6.8%	11 270	73.9%	15 256	22.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	464	5.3%	449	5.2%	382	4.4%	7 379	85.1%	8 674	12.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 111	36.2%	430	14.0%	136	4.4%	1 393	45.4%	3 071	4.5%	-	-	-	-
Total By Income Source	16 044	23.3%	7 802	11.3%	3 627	5.3%	41 277	60.0%	68 750	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	538	14.7%	655	17.8%	192	5.2%	2 286	62.3%	3 672	5.3%	-	-	-	-
Commercial	9 868	53.9%	3 968	21.7%	1 132	6.2%	3 348	18.3%	18 316	26.6%	-	-	-	-
Households	5 667	15.1%	3 212	8.6%	2 352	6.3%	26 328	70.1%	37 559	54.6%	-	-	-	-
Other	(30)	(.3%)	(33)	(.4%)	(49)	(.5%)	9 315	101.2%	9 202	13.4%	-	-	-	-
Total By Customer Group	16 044	23.3%	7 802	11.3%	3 627	5.3%	41 277	60.0%	68 750	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(113)	99.2%	(1)	.8%	-	-	-	-	(114)	100.0%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(113)	99.2%	(1)	.8%	-	-	-	-	(114)	100.0%

Contact Details

Municipal Manager	Mr Lulamile.H. Mapholoba	039 797 6601
Financial Manager	Mr T.L. Mketsu	039 797 6613

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UBUHLEBEZWE (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	177 473	186 874	52 040	29.3%	48 261	27.2%	36 609	19.6%	27 016	14.5%	163 926	87.7%	31 775	99.9%	(15.0%)
Property rates	36 002	21 927	5 217	14.5%	5 746	16.0%	3 580	16.3%	5 310	24.2%	19 852	90.5%	1 640	79.6%	223.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	143	-	143	-	-	-	(100.0%)
Service charges - refuse revenue	2 090	2 000	447	21.4%	134	6.4%	163	8.1%	253	12.7%	997	49.9%	495	102.4%	(48.9%)
Service charges - other	-	-	-	-	398	-	53	-	-	-	451	-	-	-	-
Rental of facilities and equipment	1 000	1 000	67	6.7%	208	20.8%	78	7.8%	99	9.9%	452	45.2%	432	127.1%	(77.1%)
Interest earned - external investments	10 000	14 000	2 141	21.4%	4 549	45.5%	2 324	16.6%	-	-	9 013	64.4%	792	83.2%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	2 580	-	2 580	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	200	1 000	25	12.7%	874	437.2%	33	3.3%	13	1.3%	945	94.5%	15	64.6%	(16.2%)
Licences and permits	3 679	2 679	653	17.8%	633	17.2%	312	11.6%	946	35.3%	2 544	95.0%	236	68.9%	301.8%
Agency services	815	745	128	15.7%	221	27.1%	-	-	-	-	349	46.9%	68	74.5%	(100.0%)
Transfers recognised - operational	122 380	142 131	43 141	35.3%	35 034	28.6%	29 710	20.9%	17 074	12.0%	124 960	87.9%	27 674	105.4%	(38.3%)
Other own revenue	1 306	1 392	220	16.9%	463	35.4%	349	25.1%	598	42.9%	1 630	117.1%	423	58.3%	41.2%
Gains on disposal of PPE	-	-	-	-	0	-	7	-	1	-	9	-	-	-	(100.0%)
Operating Expenditure	165 948	186 887	30 022	18.1%	36 012	21.7%	27 912	14.9%	45 501	24.3%	139 447	74.6%	45 895	79.0%	(.9%)
Employee related costs	68 426	67 856	14 371	21.0%	18 946	27.7%	14 910	22.0%	9 318	13.7%	57 546	84.8%	31 575	95.3%	(70.5%)
Remuneration of councillors	9 862	10 359	2 473	25.1%	2 473	25.1%	2 946	28.4%	-	-	7 892	76.2%	5 434	100.1%	(100.0%)
Debt impairment	1 578	1 578	395	25.0%	(395)	(25.0%)	-	-	-	-	(1)	-	-	-	-
Depreciation and asset impairment	20 000	20 000	5 000	25.0%	4 802	24.0%	-	-	-	-	9 802	49.0%	(1 783)	70.4%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	33	-	33	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	756	770	225	29.8%	407	53.8%	81	10.5%	1	.1%	714	92.7%	311	100.4%	(99.8%)
Contracted services	21 048	21 022	2 939	14.0%	4 002	19.0%	4 602	21.9%	7 878	37.5%	19 422	92.4%	2 496	54.8%	215.7%
Transfers and grants	20 152	40 767	663	3.3%	947	4.7%	3 363	8.2%	23 691	58.1%	28 664	70.3%	4 285	71.1%	452.8%
Other expenditure	24 125	24 535	3 956	16.4%	4 829	20.0%	2 010	8.2%	4 580	18.7%	15 375	62.7%	3 576	63.8%	28.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	11 525	(13)	22 018		12 250		8 696		(18 484)		24 479		(14 120)		
Transfers recognised - capital	26 439	31 439	1 420	5.4%	9 453	35.8%	(16 439)	(52.3%)	6 273	20.0%	707	2.2%	35 742	262.1%	(82.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	121	-	121	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	37 964	31 426	23 438		21 702		(7 743)		(12 090)		25 307		21 622		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	37 964	31 426	23 438		21 702		(7 743)		(12 090)		25 307		21 622		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	37 964	31 426	23 438		21 702		(7 743)		(12 090)		25 307		21 622		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	37 964	31 426	23 438		21 702		(7 743)		(12 090)		25 307		21 622		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	67 263	60 900	4 412	6.6%	10 061	15.0%	9 247	15.2%	18 667	30.7%	42 387	69.6%	11 829	73.6%	57.8%
National Government	26 439	26 439	1 788	6.8%	7 871	29.8%	3 931	14.9%	15 209	57.5%	28 799	108.9%	1 072	100.0%	1 318.6%
Provincial Government	-	5 000	-	-	-	-	1 868	37.4%	1 732	34.6%	3 599	72.0%	1 657	-	4.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 439	31 439	1 788	6.8%	7 871	29.8%	5 799	18.4%	16 941	53.9%	32 399	103.1%	2 729	106.1%	520.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 824	29 461	2 624	6.4%	2 189	5.4%	3 449	11.7%	1 727	5.9%	9 988	33.9%	7 399	36.5%	(76.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	1 700	-	(100.0%)
Capital Expenditure Standard Classification	67 263	60 900	4 412	6.6%	10 061	15.0%	9 247	15.2%	18 667	30.7%	42 387	69.6%	11 829	73.6%	57.8%
Governance and Administration	5 238	2 208	6	.1%	239	4.6%	603	27.3%	106	4.8%	954	43.2%	1 195	128.2%	(91.1%)
Executive & Council	500	552	-	-	-	-	550	99.7%	-	-	550	99.7%	-	44.4%	-
Budget & Treasury Office	4 738	458	-	-	(155)	(3.3%)	51	11.1%	-	-	(104)	(22.8%)	119	47.3%	(100.0%)
Corporate Services	-	1 198	6	-	394	-	2	.2%	106	8.8%	508	42.4%	1 076	-	(90.2%)
Community and Public Safety	14 188	17 545	1 077	7.6%	1 096	7.7%	2 086	11.9%	6 664	38.0%	10 922	62.3%	2 051	55.2%	224.9%
Community & Social Services	9 914	8 271	342	3.5%	1 627	16.4%	1 242	15.0%	2 617	31.6%	5 829	70.5%	2 282	58.3%	14.7%
Sport And Recreation	4 274	6 274	734	17.2%	(531)	(12.4%)	814	13.0%	1 813	28.9%	2 830	45.1%	-	-	(100.0%)
Public Safety	-	3 000	-	-	-	-	30	1.0%	2 234	74.5%	2 264	75.5%	9	24.1%	26 041.1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	(239)	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	46 815	41 147	3 329	7.1%	8 473	18.1%	6 559	15.9%	11 897	28.9%	30 258	73.5%	8 582	84.2%	38.6%
Planning and Development	32 928	19 226	524	1.6%	2 931	8.9%	1 494	7.8%	8 070	42.0%	13 019	67.7%	2 815	28.1%	186.7%
Road Transport	13 887	21 921	2 805	20.2%	5 543	39.9%	5 065	23.1%	3 827	17.5%	17 239	78.6%	5 767	112.0%	(33.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	252	-	-	-	-	-	252	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	252	-	-	-	-	-	252	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 022	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	198 198	204 296	62 933	31.8%	55 666	28.1%	22 395	11.0%	48 530	23.8%	189 524	92.8%	42 134	102.2%	15.2%
Property rates, penalties and collection charges	30 602	11 941	5 130	16.8%	691	2.3%	2 966	24.8%	4 446	37.2%	13 233	110.8%	3 697	79.4%	20.3%
Service charges	1 777	1 136	447	25.2%	122	6.9%	401	35.3%	538	47.4%	1 508	132.7%	609	79.8%	(11.7%)
Other revenue	7 000	7 000	1 351	19.3%	1 576	22.5%	4 622	66.0%	7 922	113.2%	15 471	221.0%	(4 953)	78.6%	(259.9%)
Government - operating	122 380	145 281	42 784	35.0%	53 100	43.4%	12 801	8.8%	34 447	23.7%	143 132	98.5%	44 624	103.2%	(22.8%)
Government - capital	26 439	26 439	11 081	41.9%	(1 081)	(4.1%)	-	-	-	-	10 000	37.8%	(7 908)	110.4%	(100.0%)
Interest	10 000	12 500	2 141	21.4%	1 258	12.6%	1 605	12.8%	1 178	9.4%	6 181	49.4%	6 065	121.8%	(80.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(144 370)	(164 514)	(22 936)	15.9%	(23 192)	16.1%	(20 379)	12.4%	(7 368)	4.5%	(73 875)	44.9%	(110 750)	96.5%	(93.3%)
Suppliers and employees	(124 218)	(127 468)	(22 273)	17.9%	(22 245)	17.9%	(12 399)	9.7%	(7 356)	5.8%	(64 272)	50.4%	(110 632)	96.6%	(93.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 152)	(37 046)	(663)	3.3%	(947)	4.7%	(7 980)	21.5%	(12)	-	(9 602)	25.9%	(118)	91.1%	(89.6%)
Net Cash from/(used) Operating Activities	53 828	39 783	39 997	74.3%	32 474	60.3%	2 016	5.1%	41 162	103.5%	115 649	290.7%	(68 616)	114.5%	(160.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	38 041	-	12 821	-	5 620	-	56 482	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	0	-	12 821	-	5 620	-	18 441	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	38 041	-	-	-	-	-	38 041	-	-	-	-
Payments	(67 261)	(60 899)	(1 372)	2.0%	(13 099)	19.5%	-	-	-	-	(14 472)	23.8%	(42 378)	75.9%	(100.0%)
Capital assets	(67 261)	(60 899)	(1 372)	2.0%	(13 099)	19.5%	-	-	-	-	(14 472)	23.8%	(42 378)	75.9%	(100.0%)
Net Cash from/(used) Investing Activities	(67 261)	(60 899)	(1 372)	2.0%	24 942	(37.1%)	12 821	(21.1%)	5 620	(9.2%)	42 010	(69.0%)	(42 378)	75.9%	(113.3%)
Cash Flow from Financing Activities															
Receipts	-	-	(6 000)	-	6 000	-	-	-	-	-	(0)	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(6 000)	-	6 000	-	-	-	-	-	(0)	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(6 000)	-	6 000	-	-	-	-	-	(0)	-	-	-	-
Net Increase/(Decrease) in cash held	(13 433)	(21 116)	32 624	(242.9%)	63 416	(472.1%)	14 837	(70.3%)	46 782	(221.5%)	157 659	(746.6%)	(110 994)	2 434.7%	(142.1%)
Cash/cash equivalents at the year begin:	99 229	82 396	134 944	136.0%	167 568	168.9%	230 984	280.3%	245 820	298.3%	134 944	163.8%	252 883	100.8%	(2.8%)
Cash/cash equivalents at the year end:	85 795	61 280	167 568	195.3%	230 984	269.2%	245 820	401.1%	292 602	477.5%	292 602	477.5%	141 889	119.0%	106.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 730	100.0%	-	-	-	-	-	-	1 730	21.6%
Auditor-General	4	100.0%	-	-	-	-	-	-	4	.1%
Other	6 268	100.0%	-	-	-	-	-	-	6 268	78.3%
Total	8 002	100.0%	-	-	-	-	-	-	8 002	100.0%

Contact Details

Municipal Manager	Mr G.M. Sineke	
Financial Manager		039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	202 127	205 480	83 578	41.3%	66 083	32.7%	50 414	24.5%	7 007	3.4%	207 081	100.8%	6 355	103.2%	10.3%
Property rates	9 798	7 722	5 117	52.2%	1 201	12.3%	1 074	13.9%	1 170	15.2%	8 561	110.9%	613	128.9%	90.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 915	2 854	545	18.7%	1 079	37.0%	888	31.1%	944	33.1%	3 456	121.1%	542	103.2%	74.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 402	544	28	2.0%	143	10.2%	203	37.3%	204	37.5%	579	106.4%	246	177.4%	(16.9%)
Interest earned - external investments	10 496	14 944	3 518	33.5%	3 900	37.2%	3 759	25.2%	3 361	22.5%	14 538	97.3%	2 433	97.1%	38.2%
Interest earned - outstanding debtors	348	348	26	7.4%	20	5.8%	39	11.2%	277	79.7%	362	104.1%	13	34.8%	2 004.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	295	408	123	41.6%	113	38.3%	53	13.1%	489	119.8%	778	190.6%	57	79.1%	752.1%
Licences and permits	1 127	50	122	10.8%	317	28.1%	148	295.3%	(517)	(1 034.6%)	69	137.7%	170	119.0%	(404.6%)
Agency services	-	1 200	-	-	-	-	188	15.7%	1 062	88.5%	1 251	104.2%	-	-	(100.0%)
Transfers recognised - operational	174 931	174 938	72 058	41.2%	58 833	33.6%	43 607	24.9%	375	.2%	174 873	100.0%	1 305	101.9%	(71.3%)
Other own revenue	815	2 472	2 042	250.6%	476	58.5%	455	18.4%	(358)	(14.5%)	2 615	105.8%	977	117.7%	(136.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	269 152	275 896	56 084	20.8%	61 089	22.7%	56 029	20.3%	59 908	21.7%	233 109	84.5%	58 939	90.5%	1.6%
Employee related costs	90 961	95 966	21 992	24.2%	23 847	26.2%	22 338	23.3%	23 264	24.2%	91 441	95.3%	20 696	97.1%	12.4%
Remuneration of councillors	15 365	14 908	4 225	27.5%	3 330	21.7%	3 685	24.7%	3 653	24.5%	14 893	99.9%	5 023	115.3%	(27.3%)
Debt impairment	3 800	3 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	50 638	52 321	12 411	24.5%	12 236	24.2%	11 807	22.6%	12 331	23.6%	48 784	93.2%	12 475	100.8%	(1.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	8	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	5 490	4 700	8	.2%	180	3.3%	712	15.1%	724	15.4%	1 624	34.5%	196	12.0%	269.3%
Contracted services	50 638	48 589	8 263	16.3%	9 697	19.1%	7 136	14.7%	9 499	19.5%	34 594	71.2%	7 354	38.4%	29.2%
Transfers and grants	12 110	7 110	187	1.5%	448	3.7%	294	4.1%	98	1.4%	1 026	14.4%	311	314.1%	(68.6%)
Other expenditure	40 150	48 501	8 998	22.4%	11 351	28.3%	10 057	20.7%	10 341	21.3%	40 747	84.0%	12 877	124.8%	(19.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(67 025)	(70 416)	27 494		4 994		(5 616)		(52 901)		(26 028)		(52 584)		
Transfers recognised - capital	50 386	50 886	13 137	26.1%	11 405	22.6%	6 693	13.2%	8 791	17.3%	40 026	78.7%	16 669	115.1%	(47.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(16 639)	(19 530)	40 631		16 399		1 077		(44 110)		13 998		(35 915)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(16 639)	(19 530)	40 631		16 399		1 077		(44 110)		13 998		(35 915)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(16 639)	(19 530)	40 631		16 399		1 077		(44 110)		13 998		(35 915)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(16 639)	(19 530)	40 631		16 399		1 077		(44 110)		13 998		(35 915)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	91 750	95 539	16 663	18.2%	19 782	21.6%	8 127	8.5%	20 589	21.6%	65 162	68.2%	21 373	81.6%	(3.7%)
National Government	42 536	42 536	13 137	30.9%	12 667	29.8%	4 615	10.9%	4 272	10.0%	34 691	81.6%	16 669	99.4%	(74.4%)
Provincial Government	7 850	8 350	-	-	-	-	941	11.3%	-	-	941	11.3%	3 137	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	50 386	50 886	13 137	26.1%	12 667	25.1%	5 556	10.9%	4 272	8.4%	35 632	70.0%	19 806	107.5%	(78.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 364	44 653	3 526	8.5%	7 115	17.2%	2 571	5.8%	16 317	36.5%	29 529	66.1%	1 568	14.7%	940.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	91 750	95 539	16 663	18.2%	19 782	21.6%	8 127	8.5%	20 589	21.6%	65 162	68.2%	21 373	81.6%	(3.7%)
Governance and Administration	8 005	5 100	324	4.0%	318	4.0%	280	5.5%	1 956	38.3%	2 878	56.4%	1 449	43.4%	35.0%
Executive & Council	590	310	23	3.9%	259	43.9%	-	-	1 886	608.3%	2 167	699.2%	1 381	85.5%	36.6%
Budget & Treasury Office	7 415	4 790	188	2.5%	53	.7%	11	.2%	59	1.2%	311	6.5%	68	4.9%	(14.1%)
Corporate Services	-	-	112	-	6	-	270	-	12	-	400	-	-	-	(100.0%)
Community and Public Safety	1 940	8 970	12	.6%	47	2.4%	202	2.3%	29	.3%	290	3.2%	54	137.0%	(46.2%)
Community & Social Services	1 940	1 120	12	.6%	47	2.4%	202	18.1%	29	2.6%	290	25.9%	54	137.0%	(46.2%)
Sport And Recreation	-	7 850	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	70 155	76 364	16 328	23.3%	19 418	27.7%	7 645	10.0%	18 604	24.4%	61 994	81.2%	19 870	111.2%	(6.4%)
Planning and Development	2 120	2 220	-	-	26	1.2%	11	.5%	-	-	37	1.6%	64	61.2%	(100.0%)
Road Transport	68 035	74 144	16 328	24.0%	19 392	28.5%	7 634	10.3%	18 604	25.1%	61 957	83.6%	19 806	111.3%	(6.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 650	5 106	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	4 500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	7 150	4 606	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	263 329	267 991	101 942	38.7%	100 482	38.2%	58 205	21.7%	8 256	3.1%	268 885	100.3%	5 375	101.2%	53.6%
Property rates, penalties and collection charges	6 858	5 405	716	10.4%	3 594	52.4%	1 341	24.8%	844	15.6%	6 495	120.2%	722	87.6%	16.9%
Service charges	2 041	1 998	222	10.9%	218	10.7%	491	24.6%	231	11.6%	1 163	58.2%	526	90.6%	(56.1%)
Other revenue	3 470	4 674	2 314	66.7%	1 193	34.4%	1 084	23.2%	1 180	25.2%	5 771	123.5%	1 694	115.4%	(30.3%)
Government - operating	174 931	174 938	74 529	42.6%	57 939	33.1%	42 955	24.6%	-	-	175 423	100.3%	-	100.0%	-
Government - capital	65 386	65 886	20 617	31.5%	33 617	51.4%	8 536	13.0%	2 617	4.0%	65 386	99.2%	-	106.8%	(100.0%)
Interest	10 643	15 090	3 544	33.3%	3 920	36.8%	3 798	25.2%	3 385	22.4%	14 647	97.1%	2 433	94.8%	39.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(217 504)	(219 319)	(43 673)	20.1%	(48 853)	22.5%	(44 222)	20.2%	(47 577)	21.7%	(184 325)	84.0%	(46 470)	87.1%	2.4%
Suppliers and employees	(216 004)	(212 209)	(43 487)	20.1%	(48 405)	22.4%	(43 928)	20.7%	(47 480)	22.4%	(183 299)	86.4%	(46 149)	87.3%	2.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	(11)	98.0%	(100.0%)
Transfers and grants	(1 500)	(7 110)	(187)	12.4%	(448)	29.9%	(294)	4.1%	(98)	1.4%	(1 026)	14.4%	(311)	71.7%	(68.6%)
Net Cash from/(used) Operating Activities	45 825	48 672	58 269	127.2%	51 629	112.7%	13 983	28.7%	(39 321)	(80.8%)	84 560	173.7%	(41 096)	148.6%	(4.3%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(106 250)	(95 539)	(16 274)	15.3%	(28 349)	26.7%	(15 128)	15.8%	(8 879)	9.3%	(68 630)	71.8%	(20 851)	80.8%	(57.4%)
Capital assets	(106 250)	(95 539)	(16 274)	15.3%	(28 349)	26.7%	(15 128)	15.8%	(8 879)	9.3%	(68 630)	71.8%	(20 851)	80.8%	(57.4%)
Net Cash from/(used) Investing Activities	(106 250)	(95 539)	(16 274)	15.3%	(28 349)	26.7%	(15 128)	15.8%	(8 879)	9.3%	(68 630)	71.8%	(20 851)	80.8%	(57.4%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(60 425)	(46 867)	41 994	(69.5%)	23 280	(38.5%)	(1 145)	2.4%	(48 200)	102.8%	15 929	(34.0%)	(61 946)	(83.8%)	(22.2%)
Cash/cash equivalents at the year begin:	159 325	206 384	206 384	129.5%	248 379	155.9%	271 659	131.6%	270 514	131.1%	206 384	100.0%	257 504	100.0%	5.1%
Cash/cash equivalents at the year end:	98 900	159 517	248 379	251.1%	271 659	274.7%	270 514	169.6%	222 314	139.4%	222 314	139.4%	195 557	129.0%	13.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	313	7.0%	151	3.3%	116	2.6%	3 919	87.1%	4 500	51.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	210	7.0%	145	4.8%	125	4.1%	2 537	84.1%	3 018	34.5%	498	16.5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	68	49.7%	6	4.6%	5	3.8%	57	41.9%	136	1.6%	(78)	(57.0%)	-	-
Interest on Arrear Debtor Accounts	34	3.6%	33	3.5%	32	3.3%	845	89.6%	943	10.8%	100	10.6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(26)	(16.7%)	(2)	(1.3%)	11	7.2%	172	110.8%	155	1.8%	(6 417)	(4 133.0%)	-	-
Total By Income Source	600	6.8%	333	3.8%	290	3.3%	7 531	86.0%	8 753	100.0%	(5 897)	(67.4%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9	.4%	0	-	(0)	-	2 211	99.6%	2 220	25.4%	(2 046)	(92.2%)	-	-
Commercial	315	45.8%	74	10.7%	44	6.4%	255	37.1%	687	7.9%	(1 785)	(259.6%)	-	-
Households	276	4.7%	259	4.4%	246	4.2%	5 065	86.6%	5 845	66.8%	(2 067)	(35.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	600	6.8%	333	3.8%	290	3.3%	7 531	86.0%	8 753	100.0%	(5 897)	(67.4%)	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 559	100.0%	-	-	-	-	-	-	1 559	9.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	879	100.0%	-	-	-	-	-	-	879	5.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 700	100.0%	-	-	-	-	-	-	13 700	84.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	16 138	100.0%	-	-	-	-	-	-	16 138	100.0%

Contact Details

Municipal Manager	Mr Z. Sikhosana	039 259 5300
Financial Manager	Mrs T. Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	178 165	183 817	61 676	34.6%	52 568	29.5%	49 530	26.9%	15 497	8.4%	179 272	97.5%	24 232	98.1%	(36.0%)
Property rates	36 215	35 656	9 128	25.2%	8 862	24.5%	8 851	24.8%	4 497	12.6%	31 338	87.9%	7 765	104.6%	(42.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 732	2 790	836	22.4%	827	22.2%	835	29.9%	835	29.9%	3 334	119.5%	822	71.8%	1.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 032	1 231	237	23.0%	219	21.3%	227	18.4%	210	17.1%	893	72.5%	143	101.1%	46.6%
Interest earned - external investments	7 359	7 359	1 824	24.8%	2 011	27.3%	2 147	29.2%	2 077	28.2%	8 059	109.5%	1 865	101.1%	11.4%
Interest earned - outstanding debtors	999	2 499	351	35.2%	1 150	115.2%	-	-	-	-	1 501	60.1%	650	130.3%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	470	490	123	26.2%	109	23.2%	6	1.3%	3 834	782.3%	4 072	831.0%	277	248.5%	1 285.3%
Licences and permits	1 198	1 396	394	32.8%	304	25.4%	106	7.6%	154	11.1%	958	68.7%	358	105.4%	(56.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	120 150	126 879	48 496	40.4%	38 080	31.7%	36 549	28.8%	3 833	3.0%	126 957	100.1%	12 273	92.1%	(68.8%)
Other own revenue	1 210	1 746	287	23.7%	144	11.9%	548	31.4%	56	3.2%	1 036	59.4%	79	599.1%	(28.5%)
Gains on disposal of PPE	5 800	3 772	-	-	861	14.8%	262	6.9%	-	-	1 123	29.8%	-	-	-
Operating Expenditure	167 723	168 317	26 048	15.5%	42 647	25.4%	32 599	19.4%	42 935	25.5%	144 229	85.7%	36 649	84.5%	17.2%
Employee related costs	55 356	55 156	12 026	21.7%	13 821	25.0%	12 250	22.2%	12 358	22.4%	50 456	91.5%	11 709	89.1%	5.5%
Remuneration of councillors	11 991	11 991	2 681	22.4%	2 712	22.6%	3 036	25.3%	2 800	23.4%	11 229	93.6%	2 671	100.3%	4.8%
Debt impairment	4 340	1 390	-	-	-	-	-	-	3 662	263.5%	3 662	263.5%	(2 551)	(183.5%)	(243.6%)
Depreciation and asset impairment	21 402	22 514	-	-	11 491	53.7%	4 519	20.1%	5 915	26.3%	21 924	97.4%	8 508	102.8%	(30.5%)
Finance charges	502	402	297	59.1%	(188)	(37.4%)	43	10.7%	(47)	(11.8%)	105	26.0%	250	145.9%	(118.9%)
Bulk purchases	-	-	-	-	-	-	58	-	(58)	-	(0)	-	-	-	(100.0%)
Other Materials	6 622	2 243	111	1.7%	38	.6%	161	7.2%	411	18.3%	721	32.2%	125	23.3%	229.7%
Contracted services	36 744	40 283	5 691	15.5%	6 992	19.0%	5 395	13.4%	8 594	21.3%	26 671	66.2%	7 887	61.2%	9.0%
Transfers and grants	1 778	1 811	298	16.8%	607	34.1%	452	25.0%	451	24.9%	1 809	99.9%	442	130.2%	2.1%
Other expenditure	28 988	32 527	4 944	17.1%	7 174	24.7%	6 684	20.6%	8 850	27.2%	27 652	85.0%	7 607	99.1%	16.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 441	15 500	35 628		9 921		16 931		(27 438)		35 042		(12 417)		
Transfers recognised - capital	40 206	26 666	2 882	7.2%	10 145	25.2%	9 385	35.2%	4 215	15.8%	26 627	99.9%	33 249	131.0%	(87.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	50 647	42 166	38 510		20 066		26 317		(23 223)		61 669		20 832		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	50 647	42 166	38 510		20 066		26 317		(23 223)		61 669		20 832		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	50 647	42 166	38 510		20 066		26 317		(23 223)		61 669		20 832		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50 647	42 166	38 510		20 066		26 317		(23 223)		61 669		20 832		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	64 582	72 287	5 717	8.9%	9 984	15.5%	11 317	15.7%	34 200	47.3%	61 217	84.7%	62 762	100.8%	(45.5%)
National Government	26 666	26 292	3 747	14.1%	9 319	34.9%	9 385	35.7%	4 215	16.0%	26 667	101.4%	23 955	95.5%	(82.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 666	26 292	3 747	14.1%	9 319	34.9%	9 385	35.7%	4 215	16.0%	26 667	101.4%	23 955	95.5%	(82.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	37 916	45 995	1 969	5.2%	665	1.8%	1 932	4.2%	29 984	65.2%	34 551	75.1%	38 806	106.6%	(22.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	64 582	72 287	5 717	8.9%	9 984	15.5%	11 317	15.7%	34 200	47.3%	61 217	84.7%	62 762	100.8%	(45.5%)
Governance and Administration	5 194	7 417	1 112	21.4%	178	3.4%	1 516	20.4%	908	12.2%	3 714	50.1%	-	23.1%	(100.0%)
Executive & Council	2 474	1 806	1 112	45.0%	151	6.1%	873	48.3%	(330)	(18.3%)	1 806	100.0%	-	151.1%	(100.0%)
Budget & Treasury Office	2 720	5 611	-	-	27	1.0%	643	11.5%	1 238	22.1%	1 908	34.0%	-	2.6%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 193	7 739	52	.6%	135	1.7%	416	5.4%	3 265	42.2%	3 868	50.0%	1 007	159.5%	224.1%
Community & Social Services	4 560	3 683	52	1.1%	135	3.0%	416	11.3%	1 416	38.4%	2 019	54.8%	1 007	160.4%	40.6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 633	4 056	-	-	-	-	-	-	1 849	45.6%	1 849	45.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	51 196	57 131	4 553	8.9%	9 671	18.9%	9 385	16.4%	30 027	52.6%	53 636	93.9%	53 727	114.5%	(44.1%)
Planning and Development	47 196	52 102	4 553	9.6%	6 565	13.9%	9 385	18.0%	30 027	57.6%	50 530	97.0%	48 532	99.9%	(38.1%)
Road Transport	4 000	5 029	-	-	3 106	77.6%	-	-	-	-	3 106	61.7%	5 195	2 019.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	8 027	78.6%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	8 027	78.6%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	202 260	192 310	68 138	33.7%	73 013	36.1%	49 567	25.8%	17 112	8.9%	207 830	108.1%	14 354	105.8%	19.2%
Property rates, penalties and collection charges	27 523	23 176	3 115	11.3%	6 182	22.5%	10 311	44.5%	5 867	25.3%	25 475	109.9%	4 169	64.3%	40.7%
Service charges	2 836	1 953	424	14.9%	487	17.2%	685	35.1%	703	36.0%	2 298	117.7%	484	65.0%	45.3%
Other revenue	3 427	5 518	1 177	34.3%	1 628	47.5%	1 617	29.3%	1 089	19.7%	5 511	99.9%	7 802	420.7%	(86.0%)
Government - operating	120 150	126 879	54 052	45.0%	37 182	30.9%	28 268	22.3%	7 377	5.8%	126 879	100.0%	-	98.1%	(100.0%)
Government - capital	40 206	26 666	7 540	18.8%	26 000	64.7%	6 660	25.0%	-	-	40 200	150.8%	-	130.1%	-
Interest	8 118	8 118	1 831	22.6%	1 533	18.9%	2 026	25.0%	2 077	25.6%	7 468	92.0%	1 899	101.9%	9.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(135 360)	(145 803)	(26 028)	19.2%	(31 542)	23.3%	(27 678)	19.0%	(26 374)	18.1%	(111 623)	76.6%	(32 309)	71.8%	(18.4%)
Suppliers and employees	(133 079)	(143 590)	(25 433)	19.1%	(31 123)	23.4%	(27 187)	18.9%	(26 340)	18.3%	(110 084)	76.7%	(30 401)	71.3%	(13.4%)
Finance charges	(502)	(402)	(297)	59.1%	188	(37.4%)	(39)	9.8%	(35)	8.6%	(183)	45.4%	(250)	151.0%	(86.1%)
Transfers and grants	(1 778)	(1 811)	(298)	16.8%	(607)	34.1%	(452)	25.0%	-	-	(1 357)	75.0%	(1 657)	110.5%	(100.0%)
Net Cash from/(used) Operating Activities	66 900	46 507	42 110	62.9%	41 470	62.0%	21 889	47.1%	(9 262)	(19.9%)	96 207	206.9%	(17 954)	330.6%	(48.4%)
Cash Flow from Investing Activities															
Receipts	5 800	3 772	-	-	378	6.5%	262	6.9%	-	-	640	17.0%	-	-	-
Proceeds on disposal of PPE	5 800	3 772	-	-	378	6.5%	262	6.9%	-	-	640	17.0%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 582)	(72 287)	(5 717)	8.9%	(9 984)	15.5%	(11 317)	15.7%	(36 860)	51.0%	(63 878)	88.4%	(44 806)	104.9%	(17.7%)
Capital assets	(64 582)	(72 287)	(5 717)	8.9%	(9 984)	15.5%	(11 317)	15.7%	(36 860)	51.0%	(63 878)	88.4%	(44 806)	104.9%	(17.7%)
Net Cash from/(used) Investing Activities	(58 782)	(68 515)	(5 717)	9.7%	(9 606)	16.3%	(11 055)	16.1%	(36 860)	53.8%	(63 238)	92.3%	(44 806)	104.9%	(17.7%)
Cash Flow from Financing Activities															
Receipts	-	-	2	-	1	-	-	-	-	-	3	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	2	-	1	-	-	-	-	-	3	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	2	-	1	-	-	-	-	-	3	-	-	-	-
Net Increase/(Decrease) in cash held	8 118	(22 008)	36 395	448.3%	31 865	392.5%	10 834	(49.2%)	(46 122)	209.6%	32 972	(149.8%)	(62 760)	6.9%	(26.5%)
Cash/cash equivalents at the year begin:	32 192	88 957	88 836	276.0%	125 231	389.0%	157 096	176.6%	167 930	188.8%	88 836	99.9%	150 551	100.0%	11.5%
Cash/cash equivalents at the year end:	40 310	66 949	125 231	310.7%	157 096	389.7%	167 930	250.8%	121 808	181.9%	121 808	181.9%	87 791	272.7%	38.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 727	3.9%	1 721	3.9%	1 530	3.5%	39 285	88.8%	44 264	86.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	275	4.7%	214	3.6%	165	2.8%	5 212	88.9%	5 866	11.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	33	5.7%	17	2.9%	17	2.9%	514	88.6%	581	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29	5.2%	29	5.2%	29	5.2%	473	84.5%	560	1.1%	-	-	-	-
Total By Income Source	2 064	4.0%	1 981	3.9%	1 741	3.4%	45 484	88.7%	51 270	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	264	2.0%	397	3.0%	383	2.9%	12 181	92.1%	13 225	25.8%	-	-	-	-
Commercial	318	4.6%	293	4.2%	336	4.8%	6 042	86.5%	6 988	13.6%	-	-	-	-
Households	682	3.9%	669	3.8%	538	3.1%	15 601	89.2%	17 490	34.1%	-	-	-	-
Other	800	5.9%	622	4.6%	484	3.6%	11 660	85.9%	13 567	26.5%	-	-	-	-
Total By Customer Group	2 064	4.0%	1 981	3.9%	1 741	3.4%	45 484	88.7%	51 270	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr N.C. Vezi	039 833 1038
Financial Manager	Mr M. Mzimela	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	409 502	464 235	156 048	38.1%	78 982	19.3%	15 804	3.4%	24 045	5.2%	274 879	59.2%	23 621	83.9%	1.8%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	41 410	58 703	12 780	30.9%	11 132	26.9%	12 508	21.3%	11 808	20.1%	48 228	82.2%	10 745	143.4%	9.9%
Service charges - sanitation revenue	17 747	24 137	4 880	27.5%	4 771	26.9%	5 361	22.2%	5 060	21.0%	20 072	83.2%	4 605	148.6%	9.9%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	6 946	9 945	2 780	40.0%	2 882	41.5%	(412)	(4.1%)	2 373	23.9%	7 623	76.7%	2 592	82.6%	(8.5%)
Interest earned - outstanding debtors	9 540	9 112	2 355	24.7%	2 404	25.2%	(685)	(7.5%)	3 544	38.9%	7 618	83.6%	4 686	147.1%	(24.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	716	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	328 823	361 595	132 531	40.3%	56 759	17.3%	-	-	-	-	189 290	52.3%	-	69.9%	-
Other own revenue	5 036	27	722	14.3%	1 034	20.5%	(968)	(3 618.5%)	1 257	4 697.2%	2 045	7 641.2%	994	79.4%	26.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	3	-	3	-	-	-	(100.0%)
Operating Expenditure	401 696	459 701	82 598	20.6%	91 664	22.8%	126 003	27.4%	111 420	24.2%	411 685	89.6%	139 966	82.3%	(20.4%)
Employee related costs	166 778	188 491	42 322	25.4%	49 123	29.5%	45 363	24.1%	45 173	24.0%	181 982	96.5%	40 409	97.8%	11.8%
Remuneration of councillors	6 848	7 013	1 553	22.7%	1 608	23.5%	1 837	26.2%	2 136	30.5%	7 135	101.7%	1 899	104.3%	12.5%
Debt impairment	25 266	5 961	-	-	-	-	-	-	-	-	-	-	-	(4.3%)	-
Depreciation and asset impairment	41 944	37 856	-	-	374	.9%	36 871	97.4%	10 348	27.3%	47 593	125.7%	42 394	84.7%	(75.6%)
Finance charges	3 954	3 963	-	-	5	.1%	5	.1%	17	.4%	26	.7%	272	70.1%	(93.7%)
Bulk purchases	15 000	12 876	4 758	31.7%	1 917	12.8%	2 034	15.8%	1 821	14.1%	10 529	81.8%	(5 097)	53.1%	(135.7%)
Other Materials	-	21 290	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	34 510	139 387	8 892	25.8%	7 976	23.1%	6 431	4.6%	37 381	26.8%	60 680	43.5%	5 394	92.5%	593.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	107 395	42 864	25 072	23.3%	30 663	28.6%	33 462	78.1%	14 543	33.9%	103 740	242.0%	54 695	84.9%	(73.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 807	4 534	73 450		(12 682)		(110 199)		(87 376)		(136 806)		(116 345)		
Transfers recognised - capital	341 982	322 016	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	349 789	326 550	73 450		(12 682)		(110 199)		(87 376)		(136 806)		(116 345)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	349 789	326 550	73 450		(12 682)		(110 199)		(87 376)		(136 806)		(116 345)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	349 789	326 550	73 450		(12 682)		(110 199)		(87 376)		(136 806)		(116 345)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	349 789	326 550	73 450		(12 682)		(110 199)		(87 376)		(136 806)		(116 345)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	349 789	327 492	32 195	9.2%	101 282	29.0%	47 369	14.5%	105 838	32.3%	286 685	87.5%	79 762	62.9%	32.7%
National Government	341 982	322 016	31 854	9.3%	99 328	29.0%	47 048	14.6%	104 562	32.5%	282 792	87.8%	78 175	63.5%	33.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	341 982	322 016	31 854	9.3%	99 328	29.0%	47 048	14.6%	104 562	32.5%	282 792	87.8%	78 175	63.5%	33.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 807	5 476	341	4.4%	1 954	25.0%	321	5.9%	1 276	23.3%	3 892	71.1%	1 587	35.8%	(19.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	349 789	327 492	32 195	9.2%	101 282	29.0%	47 369	14.5%	105 838	32.3%	286 685	87.5%	79 762	62.9%	32.7%
Governance and Administration	4 310	450	341	7.9%	1 732	40.2%	321	71.4%	1 053	234.0%	3 447	766.0%	(284)	9.9%	(471.5%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	450	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 310	-	341	7.9%	1 732	40.2%	321	-	1 053	-	3 447	-	(284)	9.9%	(471.5%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	497	-	-	-	222	44.7%	-	-	62	-	284	-	10	42.0%	499.2%
Planning and Development	497	-	-	-	222	44.7%	-	-	62	-	284	-	10	42.0%	499.2%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	342 482	327 042	31 854	9.3%	99 328	29.0%	47 048	14.4%	104 723	32.0%	282 954	86.5%	80 035	64.1%	30.8%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	342 482	327 042	-	-	-	-	-	-	-	-	-	-	1 860	.6%	(100.0%)
Waste Water Management	-	-	31 854	-	99 328	-	47 048	-	104 723	-	282 954	-	78 175	-	34.0%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	712 218	737 299	304 688	42.8%	151 307	21.2%	67 870	9.2%	14 993	2.0%	538 858	73.1%	17 154	102.4%	(12.6%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	31 945	50 033	13 781	43.1%	12 418	38.9%	13 490	27.0%	11 360	22.7%	51 048	102.0%	10 226	112.5%	11.1%
Other revenue	2 522	3 816	722	28.6%	1 439	57.0%	1 486	38.9%	1 260	33.0%	4 907	128.6%	994	102.7%	26.8%
Government - operating	328 823	361 595	135 719	41.3%	57 892	17.6%	1 423	.4%	-	-	195 034	53.9%	3 300	86.1%	(100.0%)
Government - capital	341 982	312 210	154 467	45.2%	70 000	20.5%	50 000	16.0%	-	-	274 467	87.9%	-	114.3%	-
Interest	6 946	9 645	-	-	9 559	137.6%	1 471	15.2%	2 373	24.6%	13 402	139.0%	2 634	147.8%	(9.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(336 921)	(456 493)	(144 872)	43.0%	(122 322)	36.3%	65 356	(14.3%)	(96 479)	21.1%	(298 317)	65.3%	(86 654)	116.4%	11.3%
Suppliers and employees	(332 976)	(438 539)	(144 872)	43.5%	(122 317)	36.7%	65 387	(14.9%)	(95 238)	21.7%	(297 041)	67.7%	(86 382)	116.6%	10.3%
Finance charges	(3 945)	(3 954)	-	-	(5)	.1%	(31)	.8%	(1 242)	31.4%	(1 277)	32.3%	(272)	70.0%	356.7%
Transfers and grants	-	(14 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	375 296	280 806	159 816	42.6%	28 985	7.7%	133 226	47.4%	(81 486)	(29.0%)	240 541	85.7%	(69 500)	87.4%	17.2%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(349 789)	(364 374)	(46 027)	13.2%	(101 623)	29.1%	(21 944)	6.0%	(105 838)	29.0%	(275 433)	75.6%	(79 752)	62.8%	32.7%
Capital assets	(349 789)	(364 374)	(46 027)	13.2%	(101 623)	29.1%	(21 944)	6.0%	(105 838)	29.0%	(275 433)	75.6%	(79 752)	62.8%	32.7%
Net Cash from/(used) Investing Activities	(349 789)	(364 374)	(46 027)	13.2%	(101 623)	29.1%	(21 944)	6.0%	(105 838)	29.0%	(275 433)	75.6%	(79 752)	62.8%	32.7%
Cash Flow from Financing Activities															
Receipts	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 697)	(3 330)	-	-	-	-	-	-	(3 697)	111.0%	(3 697)	111.0%	-	48.5%	(100.0%)
Repayment of borrowing	(3 697)	(3 330)	-	-	-	-	-	-	(3 697)	111.0%	(3 697)	111.0%	-	48.5%	(100.0%)
Net Cash from/(used) Financing Activities	(3 496)	(3 130)	-	-	-	-	-	-	(3 697)	118.1%	(3 697)	118.1%	-	51.6%	(100.0%)
Net Increase/(Decrease) in cash held	22 011	(86 697)	113 789	517.0%	(72 638)	(330.0%)	111 281	(128.4%)	(191 021)	220.3%	(38 588)	44.5%	(149 252)	(430.4%)	28.0%
Cash/cash equivalents at the year begin:	43 023	100 003	96 962	225.4%	210 751	489.9%	138 113	138.1%	249 394	249.4%	96 962	97.0%	246 177	100.0%	1.3%
Cash/cash equivalents at the year end:	65 034	13 306	210 751	324.1%	138 113	212.4%	249 394	1 874.4%	58 374	438.7%	58 374	438.7%	96 926	1 310.9%	(39.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 333	4.7%	4 285	3.8%	3 917	3.4%	100 499	88.1%	114 033	64.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 083	4.7%	1 674	3.8%	1 530	3.4%	39 261	88.1%	44 548	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	891	4.7%	716	3.8%	655	3.4%	16 799	88.1%	19 062	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	8 308	4.7%	6 675	3.8%	6 101	3.4%	156 559	88.1%	177 643	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 633	30.1%	1 271	14.5%	951	10.9%	3 905	44.6%	8 760	4.9%	-	-	-	-
Commercial	831	7.7%	586	5.4%	657	6.1%	8 778	80.9%	10 852	6.1%	-	-	-	-
Households	4 844	3.1%	4 818	3.0%	4 493	2.8%	143 876	91.0%	158 031	89.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 308	4.7%	6 675	3.8%	6 101	3.4%	156 559	88.1%	177 643	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	4 800	100.0%	-	-	-	-	0	-	4 800	33.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 266	66.5%	2 839	30.1%	-	-	316	3.4%	9 421	66.2%
Auditor-General	2	100.0%	-	-	-	-	-	-	2	-
Other	-	-	-	-	-	-	-	-	-	-
Total	11 068	77.8%	2 839	20.0%	-	-	316	2.2%	14 223	100.0%

Contact Details

Municipal Manager	Mrs N. Dlamini	039 834 8707
Financial Manager	Mr M Mkatu	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER GIYANI (LIM331)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	362 571	336 397	26 880	7.4%	108 091	29.8%	89 183	26.5%	19 878	5.9%	244 033	72.5%	24 888	93.0%	(20.1%)
Property rates	35 000	38 000	9 347	26.7%	9 406	26.9%	9 532	25.1%	9 567	25.2%	37 851	99.6%	8 861	112.4%	8.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 700	5 300	1 158	24.6%	1 159	24.6%	1 152	21.7%	1 144	21.6%	4 612	87.0%	1 100	100.4%	4.0%
Service charges - other	-	-	-	-	11	-	-	-	-	-	11	-	-	-	-
Rental of facilities and equipment	788	1 012	273	34.6%	184	23.4%	282	27.9%	219	21.6%	958	94.7%	232	104.2%	(6.0%)
Interest earned - external investments	15 200	4 880	1 111	7.3%	981	6.5%	1 389	28.5%	1 651	33.8%	5 132	105.2%	905	67.5%	82.4%
Interest earned - outstanding debtors	6 000	2 000	5 263	87.7%	5 394	89.9%	5 542	277.1%	2 776	138.8%	18 975	948.7%	5 730	191.4%	(51.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	32	2 200	4 077	12 740.5%	1 146	3 580.7%	2 847	129.4%	1 843	83.8%	9 912	450.5%	4 929	2 594.2%	(62.6%)
Licences and permits	7 300	5 080	2 349	32.2%	1 058	14.5%	919	18.1%	2 213	43.6%	6 539	128.7%	2 338	84.5%	(5.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	270 595	275 931	3 025	1.1%	88 450	32.7%	66 627	24.1%	85	-	158 187	57.3%	82	100.0%	2.9%
Other own revenue	22 956	1 995	278	1.2%	302	1.3%	893	44.8%	382	19.1%	1 854	93.0%	711	5.6%	(46.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	351 895	351 813	60 693	17.2%	73 798	21.0%	70 078	19.9%	65 552	18.6%	270 122	76.8%	60 272	70.4%	8.8%
Employee related costs	151 097	139 655	32 049	21.2%	31 761	21.0%	37 312	26.7%	32 016	22.9%	133 139	95.3%	29 390	92.9%	8.9%
Remuneration of councillors	23 857	22 921	5 537	23.2%	5 537	23.2%	5 641	24.6%	5 622	24.5%	22 337	97.4%	5 582	98.7%	.7%
Debt impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 000	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	10 855	4 000	96	.9%	(133)	(1.2%)	(206)	(5.2%)	295	7.4%	52	1.3%	1 141	92.6%	(74.1%)
Contracted services	70 884	89 967	10 260	14.5%	23 920	33.7%	15 850	17.6%	17 551	19.5%	67 581	75.1%	3 067	10.2%	472.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	55 202	55 270	12 751	23.1%	12 712	23.0%	11 482	20.8%	10 069	18.2%	47 013	85.1%	21 092	153.8%	(52.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 676	(15 416)	(33 813)		34 293		19 105		(45 674)		(26 089)		(35 384)		
Transfers recognised - capital	59 473	59 473	-	-	16 758	28.2%	15 449	26.0%	-	-	32 207	54.2%	-	99.6%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	70 149	44 057	(33 813)		51 051		34 554		(45 674)		6 118		(35 384)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	70 149	44 057	(33 813)		51 051		34 554		(45 674)		6 118		(35 384)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	70 149	44 057	(33 813)		51 051		34 554		(45 674)		6 118		(35 384)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	70 149	44 057	(33 813)		51 051		34 554		(45 674)		6 118		(35 384)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	100 149	74 057	8 033	8.0%	18 813	18.8%	8 064	10.9%	29 138	39.3%	64 048	86.5%	22 446	110.4%	29.8%
National Government	56 649	56 647	6 339	11.2%	18 320	32.3%	5 775	10.2%	23 071	40.7%	53 504	94.5%	15 998	91.9%	44.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 649	56 647	6 339	11.2%	18 320	32.3%	5 775	10.2%	23 071	40.7%	53 504	94.5%	15 998	91.9%	44.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	43 500	17 410	1 694	3.9%	494	1.1%	2 289	13.1%	6 067	34.8%	10 544	60.6%	6 448	134.1%	(5.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	100 149	74 057	8 033	8.0%	18 813	18.8%	8 064	10.9%	29 138	39.3%	64 048	86.5%	22 446	110.4%	29.8%
Governance and Administration	13 900	11 900	-	-	84	.6%	1 218	10.2%	6 067	51.0%	7 369	61.9%	156	67.1%	3 798.0%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	13 900	11 900	-	-	84	.6%	1 218	10.2%	6 067	51.0%	7 369	61.9%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	156	-	(100.0%)
Community and Public Safety	17 615	5 110	-	-	510	2.9%	-	-	8 057	157.7%	8 566	167.6%	3 005	95.5%	168.1%
Community & Social Services	2 750	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Sport And Recreation	13 365	5 110	-	-	510	3.8%	-	-	8 057	157.7%	8 566	167.6%	3 005	86.6%	168.1%
Public Safety	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	45 466	54 547	7 833	17.2%	18 220	40.1%	6 847	12.6%	15 014	27.5%	47 914	87.8%	19 117	115.3%	(21.5%)
Planning and Development	150	150	-	-	-	-	-	-	-	-	-	-	-	857.4%	-
Road Transport	45 316	54 397	7 833	17.3%	18 220	40.2%	6 847	12.6%	15 014	27.6%	47 914	88.1%	19 117	114.8%	(21.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	23 168	2 500	199	.9%	-	-	-	-	-	-	199	8.0%	168	178.3%	(100.0%)
Electricity	4 300	1 300	-	-	-	-	-	-	-	-	-	-	168	463.3%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	18 868	1 200	199	1.1%	-	-	-	-	-	-	199	16.6%	-	127.7%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	406 164	378 550	148 851	36.6%	119 658	29.5%	89 719	23.7%	8 290	2.2%	366 518	96.8%	9 352	87.2%	(11.4%)
Property rates, penalties and collection charges	21 000	22 800	6 968	33.2%	4 309	20.5%	2 614	11.5%	2 160	9.5%	16 050	70.4%	2 864	36.5%	(24.6%)
Service charges	2 820	3 180	1 477	52.4%	665	23.6%	974	30.6%	1 426	44.9%	4 542	142.8%	1 105	66.3%	29.1%
Other revenue	31 076	10 287	3 442	11.1%	1 803	5.8%	2 666	25.9%	2 967	28.8%	10 878	105.7%	3 387	22.6%	(12.4%)
Government - operating	270 595	275 931	108 588	40.1%	95 143	35.2%	66 627	24.1%	85	-	270 443	98.0%	82	100.0%	2.9%
Government - capital	59 473	59 473	27 266	45.8%	16 758	28.2%	15 449	26.0%	-	-	59 473	100.0%	1 009	100.6%	(100.0%)
Interest	21 200	6 880	1 111	5.2%	981	4.6%	1 389	20.2%	1 651	24.0%	5 132	74.6%	905	51.8%	82.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(311 895)	(311 684)	(71 410)	22.9%	(76 565)	24.5%	(62 333)	20.0%	(67 495)	21.7%	(277 803)	89.1%	(48 549)	75.3%	39.0%
Suppliers and employees	(311 895)	(311 684)	(71 410)	22.9%	(76 565)	24.5%	(62 333)	20.0%	(67 495)	21.7%	(277 803)	89.1%	(48 549)	75.3%	39.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	94 269	66 866	77 440	82.1%	43 093	45.7%	27 387	41.0%	(59 206)	(88.5%)	88 715	132.7%	(39 197)	110.8%	51.0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(100 149)	(74 057)	(8 033)	8.0%	(18 813)	18.8%	(8 064)	10.9%	(29 138)	39.3%	(64 048)	86.5%	(22 446)	110.7%	29.8%
Capital assets	(100 149)	(74 057)	(8 033)	8.0%	(18 813)	18.8%	(8 064)	10.9%	(29 138)	39.3%	(64 048)	86.5%	(22 446)	110.7%	29.8%
Net Cash from/(used) Investing Activities	(100 149)	(74 057)	(8 033)	8.0%	(18 813)	18.8%	(8 064)	10.9%	(29 138)	39.3%	(64 048)	86.5%	(22 446)	111.2%	29.8%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 880)	(7 191)	69 408	(1 180.4%)	24 280	(412.9%)	19 323	(268.7%)	(88 343)	1 228.5%	24 667	(343.0%)	(61 643)	104.5%	43.3%
Cash/cash equivalents at the year begin:	188 403	14 640	173 587	92.1%	242 994	129.0%	267 274	1 825.6%	286 597	1 957.6%	173 587	1 185.7%	237 633	100.9%	20.6%
Cash/cash equivalents at the year end:	182 523	7 449	242 994	133.1%	267 274	146.4%	286 597	3 847.6%	198 254	2 661.5%	198 254	2 661.5%	175 991	101.1%	12.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 914	5.2%	(2)	-	2 213	2.3%	87 316	92.5%	94 440	42.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	706	3.1%	(12)	(.1%)	297	1.3%	21 496	95.6%	22 487	10.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	101	2.7%	-	-	50	1.3%	3 645	96.0%	3 795	1.7%	-	-	-	-
Interest on Arrear Debtor Accounts	4 032	4.0%	-	-	1 924	1.9%	94 488	94.1%	100 444	45.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	2.4%	(20)	(2.0%)	15	1.6%	969	98.1%	987	.4%	-	-	-	-
Total By Income Source	9 776	4.4%	(34)	-	4 499	2.0%	207 914	93.6%	222 155	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 955	6.5%	-	-	1 878	3.1%	55 128	90.4%	60 961	27.4%	-	-	-	-
Commercial	1 782	5.6%	(10)	-	522	1.6%	29 810	92.9%	32 104	14.5%	-	-	-	-
Households	7 174	3.2%	(35)	-	3 082	1.4%	215 902	95.5%	226 123	101.8%	-	-	-	-
Other	(3 135)	3.2%	11	-	(982)	1.0%	(92 926)	95.8%	(97 033)	(43.7%)	-	-	-	-
Total By Customer Group	9 776	4.4%	(34)	-	4 499	2.0%	207 914	93.6%	222 155	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr R H MALULEKE	015 811 5541
Financial Manager	Mr J SHIVAMBU	015 811 5571

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER LETABA (LIM332)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	340 265	386 682	115 043	33.8%	99 755	29.3%	88 067	22.8%	18 082	4.7%	320 947	83.0%	14 086	86.9%	28.4%
Property rates	12 255	16 863	1 903	15.5%	2 646	21.6%	2 627	15.6%	2 629	15.6%	9 805	58.1%	2 226	88.3%	18.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	12 667	24 467	3 437	27.1%	2 526	19.9%	11 744	48.0%	1 374	5.6%	19 082	78.0%	2 956	94.3%	(53.5%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 243	8 243	1 301	20.8%	1 301	20.8%	1 302	15.8%	1 304	15.8%	5 208	63.2%	1 191	80.0%	9.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	957	957	10	1.0%	19	2.0%	19	2.0%	13	1.3%	61	6.3%	36	71.6%	(65.4%)
Interest earned - external investments	4 520	4 520	188	4.2%	183	4.1%	379	8.4%	27	.6%	776	17.2%	502	69.5%	(94.7%)
Interest earned - outstanding debtors	8 441	19 228	1 025	12.1%	5 761	68.3%	3 291	17.1%	4 876	25.4%	14 953	77.8%	1 674	111.8%	191.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 200	1 200	17	1.4%	17	1.4%	21	1.8%	12	1.0%	67	5.6%	35	48.9%	(65.5%)
Licences and permits	8 085	22 685	3 826	47.3%	4 031	49.9%	3 734	16.5%	3 643	16.1%	15 234	67.2%	3 419	139.0%	6.5%
Agency services	2 176	2 176	357	16.4%	37	1.7%	881	40.5%	915	42.0%	2 190	100.7%	710	97.3%	28.9%
Transfers recognised - operational	248 358	248 358	101 750	41.0%	81 809	32.9%	62 507	25.2%	2 153	.9%	248 218	99.9%	1 001	98.6%	115.0%
Other own revenue	34 786	37 409	1 230	3.5%	1 424	4.1%	1 562	4.2%	1 137	3.0%	5 353	14.3%	334	8.4%	240.1%
Gains on disposal of PPE	577	577	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	223 430	275 463	56 763	25.4%	87 366	39.1%	68 578	24.9%	66 115	24.0%	278 822	101.2%	57 908	94.8%	14.2%
Employee related costs	78 304	95 266	21 820	27.9%	22 390	28.6%	22 691	23.8%	25 028	26.3%	91 929	96.5%	18 920	95.1%	32.3%
Remuneration of councillors	22 468	22 882	5 299	23.6%	4 910	21.9%	3 796	16.6%	5 451	23.8%	19 457	85.0%	5 206	97.8%	4.7%
Debt impairment	1 957	1 957	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 043	5 942	-	-	14 427	286.1%	6 444	108.4%	7 510	126.4%	28 381	477.6%	3 965	129.7%	89.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	17 097	17 097	6 331	37.0%	2 053	12.0%	3 921	22.9%	3 780	22.1%	16 085	94.1%	1 994	79.6%	89.5%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	15 119	19 376	4 276	28.3%	4 666	30.9%	5 241	27.0%	4 210	21.7%	18 393	94.9%	2 158	87.5%	95.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	83 443	112 944	19 037	22.8%	38 919	46.6%	26 486	23.5%	20 135	17.8%	104 577	92.6%	25 664	98.5%	(21.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	116 834	111 218	58 280		12 389		19 489		(48 032)		42 125		(43 823)		
Transfers recognised - capital	62 443	82 443	28 670	45.9%	17 120	27.4%	12 203	14.8%	21 376	25.9%	79 369	96.3%	19 442	118.3%	9.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	179 277	193 661	86 950		29 509		31 692		(26 657)		121 494		(24 381)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	179 277	193 661	86 950		29 509		31 692		(26 657)		121 494		(24 381)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	179 277	193 661	86 950		29 509		31 692		(26 657)		121 494		(24 381)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	179 277	193 661	86 950		29 509		31 692		(26 657)		121 494		(24 381)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	179 277	193 661	65 580	36.6%	19 288	10.8%	26 029	13.4%	14 852	7.7%	125 750	64.9%	41 799	94.7%	(64.5%)
National Government	56 460	-	36 554	64.7%	10 639	18.8%	6 674	-	17 712	-	71 580	-	12 876	121.0%	37.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	5 983	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	62 443	-	36 554	58.5%	10 639	17.0%	6 674	-	17 712	-	71 580	-	12 876	110.2%	37.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	116 834	193 661	29 026	24.8%	8 649	7.4%	19 355	10.0%	(2 860)	(1.5%)	54 170	28.0%	28 923	83.8%	(109.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	179 277	193 661	65 580	36.6%	19 288	10.8%	26 029	13.4%	14 852	7.7%	125 750	64.9%	41 799	94.7%	(64.5%)
Governance and Administration	7 086	6 420	3 016	42.6%	1 271	17.9%	(629)	(9.8%)	15	.2%	3 674	57.2%	1 296	40.7%	(98.8%)
Executive & Council	-	-	-	-	-	-	(864)	-	-	-	(864)	-	709	75.7%	(100.0%)
Budget & Treasury Office	7 086	900	-	-	-	-	199	22.1%	-	-	199	22.1%	-	.5%	-
Corporate Services	-	5 520	3 016	-	1 271	-	37	.7%	15	.3%	4 339	78.6%	587	-	(97.4%)
Community and Public Safety	44 240	68 144	17 877	40.4%	18 254	41.3%	6 380	9.4%	10 071	14.8%	52 583	77.2%	17 474	101.9%	(42.4%)
Community & Social Services	3 618	2 118	1 162	32.1%	(489)	(13.5%)	944	44.6%	-	-	1 617	76.3%	2 478	99.4%	(100.0%)
Sport And Recreation	36 422	54 366	13 995	38.4%	18 133	49.8%	5 436	10.0%	10 071	18.5%	47 635	87.6%	13 661	111.4%	(26.3%)
Public Safety	4 200	11 660	2 720	64.8%	610	14.5%	(0)	-	-	-	3 330	28.6%	1 335	28.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	102 012	92 692	40 987	40.2%	(3 514)	(3.4%)	14 883	16.1%	4 107	4.4%	56 463	60.9%	10 109	108.4%	(59.4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	102 012	92 692	40 987	40.2%	(3 514)	(3.4%)	14 883	16.1%	4 107	4.4%	56 463	60.9%	10 109	107.5%	(59.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	25 939	26 406	3 700	14.3%	3 277	12.6%	5 395	20.4%	659	2.5%	13 031	49.4%	12 919	68.9%	(94.9%)
Electricity	14 134	14 801	1 676	11.9%	2 723	19.3%	2 219	15.0%	14	.1%	6 633	44.8%	12 116	74.0%	(99.9%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	5 665	6 465	2 024	35.7%	554	9.8%	(34)	(.5%)	(2)	-	2 542	39.3%	803	59.6%	(100.2%)
Waste Management	6 140	5 140	-	-	-	-	3 210	62.5%	647	12.6%	3 857	75.0%	-	47.5%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	369 280	440 676	149 607	40.5%	105 949	28.7%	109 029	24.7%	12 615	2.9%	377 200	85.6%	12 096	98.2%	4.3%
Property rates, penalties and collection charges	6 453	29 691	733	11.4%	609	9.4%	642	2.2%	947	3.2%	2 930	9.9%	1 208	53.1%	(21.6%)
Service charges	13 879	4 946	2 634	19.0%	2 062	14.9%	1 322	26.7%	1 508	30.5%	7 526	152.2%	3 687	75.7%	(59.1%)
Other revenue	28 562	57 141	4 325	15.1%	5 474	19.2%	7 211	12.6%	5 257	9.2%	22 267	39.0%	5 026	119.7%	4.6%
Government - operating	248 358	248 358	103 057	41.5%	81 210	32.7%	62 313	25.1%	-	-	246 580	99.3%	-	98.8%	-
Government - capital	62 443	82 443	35 556	56.9%	12 741	20.4%	34 146	41.4%	-	-	82 443	100.0%	-	100.0%	-
Interest	9 584	18 097	3 302	34.4%	3 855	40.2%	3 394	18.8%	4 903	27.1%	15 453	85.4%	2 175	110.8%	125.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(217 786)	(267 565)	(57 526)	26.4%	(83 940)	38.5%	(76 131)	28.5%	(64 638)	24.2%	(282 235)	105.5%	(48 650)	99.9%	32.9%
Suppliers and employees	(217 786)	(267 565)	(57 526)	26.4%	(83 940)	38.5%	(76 131)	28.5%	(64 638)	24.2%	(282 235)	105.5%	(48 650)	99.9%	32.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	151 494	173 111	92 082	60.8%	22 009	14.5%	32 898	19.0%	(52 023)	(30.1%)	94 965	54.9%	(36 554)	95.6%	42.3%
Cash Flow from Investing Activities															
Receipts	577	577	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	577	577	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(145 091)	(183 334)	(46 271)	31.9%	(38 717)	26.7%	(24 192)	13.2%	(24 729)	13.5%	(133 909)	73.0%	(41 799)	97.1%	(40.8%)
Capital assets	(145 091)	(183 334)	(46 271)	31.9%	(38 717)	26.7%	(24 192)	13.2%	(24 729)	13.5%	(133 909)	73.0%	(41 799)	97.1%	(40.8%)
Net Cash from/(used) Investing Activities	(144 514)	(182 757)	(46 271)	32.0%	(38 717)	26.8%	(24 192)	13.2%	(24 729)	13.5%	(133 909)	73.3%	(41 799)	97.1%	(40.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	6 979	(9 646)	45 810	656.4%	(16 708)	(239.4%)	8 706	(90.3%)	(76 753)	795.7%	(38 944)	403.7%	(78 353)	108.3%	(2.0%)
Cash/cash equivalents at the year begin:	30 300	13 671	13 050	43.1%	58 860	194.3%	42 152	308.3%	50 858	372.0%	13 050	95.5%	68 263	25.4%	(25.5%)
Cash/cash equivalents at the year end:	37 279	4 025	58 860	157.9%	42 152	113.1%	50 858	1 263.5%	(25 894)	(643.3%)	(25 894)	(643.3%)	(10 090)	(46.2%)	156.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 829	100.0%	-	-	-	-	-	-	1 829	60.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 183	100.0%	-	-	-	-	-	-	1 183	39.3%
Total	3 011	100.0%	-	-	-	-	-	-	3 011	100.0%

Contact Details

Municipal Manager	Mr Dr Sirovha K.I	015 309 9451
Financial Manager	Mrs Motjatji Florah Mankgabe	015 309 9246

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TZANEEN (LIM333)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	1 089 088	1 089 225	349 881	32.1%	312 040	28.7%	270 615	24.8%	163 837	15.0%	1 096 373	100.7%	165 134	95.3%	(.8%)
Property rates	93 800	93 800	29 538	31.5%	29 773	31.7%	29 837	31.8%	30 035	32.0%	119 183	127.1%	28 548	118.8%	5.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	501 351	501 351	143 678	28.7%	125 484	25.0%	110 116	22.0%	95 892	19.1%	475 170	94.8%	101 536	90.2%	(5.6%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	30 432	30 432	8 614	28.3%	8 224	27.0%	8 217	27.0%	7 997	26.3%	33 052	108.6%	7 951	113.0%	.6%
Service charges - other	3 150	3 150	820	26.0%	759	24.1%	776	24.6%	765	24.3%	3 120	99.0%	545	71.4%	40.3%
Rental of facilities and equipment	1 772	1 772	471	26.6%	750	42.3%	596	33.6%	428	24.2%	2 246	126.7%	379	136.0%	12.9%
Interest earned - external investments	3 801	3 801	1 010	26.6%	1 621	42.7%	1 618	42.6%	1 589	41.8%	5 838	153.6%	923	106.2%	72.2%
Interest earned - outstanding debtors	17 000	17 000	5 510	32.4%	6 069	35.7%	6 196	36.4%	6 342	37.3%	24 117	141.9%	6 810	184.0%	(6.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 501	4 501	395	8.8%	1 047	23.3%	498	11.1%	525	11.7%	2 465	54.8%	1 160	89.4%	(54.8%)
Licences and permits	771	771	244	31.7%	305	39.5%	227	29.5%	244	31.7%	1 021	132.4%	210	140.6%	16.3%
Agency services	51 164	51 164	15 267	29.8%	13 026	25.5%	16 156	31.6%	16 545	32.3%	60 994	119.2%	15 218	103.9%	8.7%
Transfers recognised - operational	366 611	367 247	143 977	39.3%	123 963	33.8%	96 096	26.2%	2 574	.7%	366 611	99.8%	-	93.0%	(100.0%)
Other own revenue	12 235	11 735	356	2.9%	1 018	8.3%	282	2.4%	900	7.7%	2 557	21.8%	1 853	29.8%	(51.4%)
Gains on disposal of PPE	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 162 471	1 184 776	179 937	15.5%	262 808	22.6%	222 650	18.8%	205 695	17.4%	871 091	73.5%	196 806	71.8%	4.5%
Employee related costs	347 651	341 592	75 396	21.7%	73 613	21.2%	75 020	22.0%	76 206	22.3%	300 235	87.9%	70 947	87.6%	7.4%
Remuneration of councillors	27 425	27 425	6 332	23.1%	6 331	23.1%	6 900	25.2%	6 602	24.1%	26 164	95.4%	6 146	98.8%	7.4%
Debt impairment	29 400	29 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	133 551	133 551	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	26 449	26 449	919	3.5%	3 762	14.2%	3 300	12.5%	4 660	17.6%	12 641	47.8%	3 771	76.6%	23.6%
Bulk purchases	340 000	340 000	38 924	11.4%	111 575	32.8%	71 885	21.1%	40 762	12.0%	263 147	77.4%	52 394	73.2%	(22.2%)
Other Materials	51 180	74 115	5 672	11.1%	14 398	28.1%	11 349	15.3%	14 101	19.0%	45 521	61.4%	14 476	80.9%	(2.6%)
Contracted services	54 569	57 569	12 064	22.1%	10 693	19.6%	11 771	20.4%	15 973	27.7%	50 501	87.7%	12 625	95.5%	26.5%
Transfers and grants	30 805	31 441	1 847	6.0%	4 524	14.7%	6 230	19.8%	9 786	31.1%	22 387	71.2%	6 032	52.9%	62.2%
Other expenditure	121 442	123 235	38 782	31.9%	37 912	31.2%	36 195	29.4%	37 605	30.5%	150 495	122.1%	30 415	106.8%	23.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(73 383)	(95 551)	169 944		49 231		47 965		(41 858)		225 282		(31 672)		
Transfers recognised - capital	87 699	87 699	55 389	63.2%	23 078	26.3%	9 232	10.5%	-	-	87 699	100.0%	-	81.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	14 316	(7 852)	225 333		72 309		57 198		(41 858)		312 982		(31 672)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	14 316	(7 852)	225 333		72 309		57 198		(41 858)		312 982		(31 672)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 316	(7 852)	225 333		72 309		57 198		(41 858)		312 982		(31 672)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 316	(7 852)	225 333		72 309		57 198		(41 858)		312 982		(31 672)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	195 434	153 953	32 252	16.5%	17 412	8.9%	19 091	12.4%	42 235	27.4%	110 990	72.1%	12 206	71.9%	246.0%
National Government	87 699	59 695	30 088	34.3%	9 432	10.8%	11 809	19.8%	24 822	41.6%	76 151	127.6%	2 442	90.1%	916.4%
Provincial Government	-	28 004	-	-	-	-	-	-	193	.7%	193	.7%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	87 699	87 699	30 088	34.3%	9 432	10.8%	11 809	13.5%	25 016	28.5%	76 344	87.1%	2 442	90.1%	924.3%
Borrowing	90 000	40 000	-	-	2 333	2.6%	3 748	9.4%	13 380	33.4%	19 460	48.7%	4 370	27.1%	206.1%
Internally generated funds	17 735	26 254	2 164	12.2%	5 647	31.8%	3 535	13.5%	3 840	14.6%	15 186	57.8%	5 394	44.7%	(28.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	195 434	153 953	32 252	16.5%	17 412	8.9%	19 091	12.4%	42 235	27.4%	110 990	72.1%	12 206	71.9%	246.0%
Governance and Administration	300	2 097	47	15.8%	2 018	672.5%	20	.9%	1 836	87.6%	3 921	187.0%	-	-	(100.0%)
Executive & Council	100	6	6	6.1%	-	-	-	-	-	-	6	100.0%	-	-	-
Budget & Treasury Office	200	2 091	27	13.3%	1 994	997.0%	20	.9%	1 836	87.8%	3 877	185.4%	-	-	(100.0%)
Corporate Services	-	-	15	-	24	-	-	-	-	-	38	-	-	-	-
Community and Public Safety	12 807	3 078	-	-	-	-	1 403	45.6%	193	6.3%	1 596	51.9%	-	78.7%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	300	348	-	-	-	-	346	99.4%	-	-	346	99.4%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	12 507	2 500	-	-	-	-	1 057	42.3%	-	-	1 057	42.3%	-	100.8%	-
Health	-	230	-	-	-	-	-	-	193	84.0%	193	84.0%	-	-	(100.0%)
Economic and Environmental Services	125 627	92 370	31 279	24.9%	12 644	10.1%	12 058	13.1%	24 581	26.6%	80 562	87.2%	5 278	90.9%	365.7%
Planning and Development	335	249	10	2.9%	4	1.2%	-	-	-	-	14	5.6%	-	-	-
Road Transport	125 292	92 122	31 270	25.0%	12 639	10.1%	12 058	13.1%	24 581	26.7%	80 549	87.4%	5 278	91.1%	365.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	56 700	56 407	925	1.6%	2 751	4.9%	5 610	9.9%	15 625	27.7%	24 910	44.2%	6 928	22.8%	125.5%
Electricity	56 600	56 400	923	1.6%	2 745	4.9%	5 610	9.9%	15 625	27.7%	24 903	44.2%	6 928	22.8%	125.5%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	100	7	2	2.1%	5	5.2%	-	-	-	-	7	100.0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 174 288	1 174 238	429 942	36.6%	376 002	32.0%	302 100	25.7%	212 568	18.1%	1 320 612	112.5%	264 644	133.3%	(19.7%)
Property rates, penalties and collection charges	93 800	93 800	20 625	22.0%	20 643	22.0%	26 787	28.6%	20 982	22.4%	89 038	94.9%	20 577	101.6%	2.0%
Service charges	534 933	531 783	138 551	25.9%	168 136	31.4%	131 212	24.7%	124 031	23.3%	561 931	105.7%	121 139	114.7%	2.4%
Other revenue	70 444	73 544	67 877	96.4%	39 551	56.1%	41 738	56.8%	64 345	87.5%	213 512	290.3%	122 259	746.3%	(47.4%)
Government - operating	366 611	366 611	147 500	40.2%	123 963	33.8%	92 573	25.3%	2 575	.7%	366 612	100.0%	-	95.3%	(100.0%)
Government - capital	87 699	87 699	55 389	63.2%	23 078	26.3%	9 232	10.5%	-	-	87 699	100.0%	-	99.8%	-
Interest	20 801	20 801	-	-	630	3.0%	558	2.7%	634	3.0%	1 821	8.8%	669	18.2%	(5.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 057 210)	(1 057 094)	(287 040)	27.2%	(443 556)	42.0%	(260 653)	24.7%	(220 672)	20.9%	(1 211 921)	114.6%	(250 065)	141.0%	(11.8%)
Suppliers and employees	(1 001 956)	(1 001 841)	(284 273)	28.4%	(435 199)	43.4%	(251 124)	25.1%	(206 208)	20.6%	(1 176 804)	117.5%	(240 256)	145.9%	(14.2%)
Finance charges	(24 449)	(24 449)	(919)	3.8%	(3 833)	15.7%	(3 300)	13.5%	(4 678)	19.1%	(12 730)	52.1%	(3 777)	77.6%	23.9%
Transfers and grants	(30 805)	(30 805)	(1 847)	6.0%	(4 524)	14.7%	(6 230)	20.2%	(9 786)	31.8%	(22 387)	72.7%	(6 032)	52.9%	62.2%
Net Cash from/(used) Operating Activities	117 078	117 143	142 902	122.1%	(67 554)	(57.7%)	41 447	35.4%	(8 104)	(6.9%)	108 691	92.8%	14 578	80.6%	(155.6%)
Cash Flow from Investing Activities															
Receipts	(2 573)	(2 573)	-	-	-	-	-	-	(860)	33.4%	(860)	33.4%	-	(66.8%)	(100.0%)
Proceeds on disposal of PPE	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(5 073)	(5 073)	-	-	-	-	-	-	(860)	17.0%	(860)	17.0%	-	93.0%	(100.0%)
Payments	(195 434)	(145 434)	(32 252)	16.5%	(17 412)	8.9%	(19 091)	13.1%	(42 235)	29.0%	(110 990)	76.3%	(12 206)	72.0%	246.0%
Capital assets	(195 434)	(145 434)	(32 252)	16.5%	(17 412)	8.9%	(19 091)	13.1%	(42 235)	29.0%	(110 990)	76.3%	(12 206)	72.0%	246.0%
Net Cash from/(used) Investing Activities	(198 007)	(148 007)	(32 252)	16.3%	(17 412)	8.8%	(19 091)	12.9%	(43 095)	29.1%	(111 850)	75.6%	(12 206)	73.1%	253.1%
Cash Flow from Financing Activities															
Receipts	91 100	41 100	30	-	40 025	43.9%	40	.1%	30	.1%	40 124	97.6%	22	.5%	36.7%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	90 000	40 000	-	-	40 000	44.4%	-	-	-	-	40 000	100.0%	-	-	-
Increase (decrease) in consumer deposits	1 100	1 100	30	2.7%	25	2.2%	40	3.6%	30	2.7%	124	11.3%	22	6.4%	36.7%
Payments	(11 057)	(11 057)	(416)	3.8%	(5 315)	48.1%	(442)	4.0%	(3 413)	30.9%	(9 586)	86.7%	(7 987)	67.1%	(57.3%)
Repayment of borrowing	(11 057)	(11 057)	(416)	3.8%	(5 315)	48.1%	(442)	4.0%	(3 413)	30.9%	(9 586)	86.7%	(7 987)	67.1%	(57.3%)
Net Cash from/(used) Financing Activities	80 043	30 043	(386)	(.5%)	34 710	43.4%	(403)	(1.3%)	(3 383)	(11.3%)	30 538	101.6%	(7 965)	(180.0%)	(57.5%)
Net Increase/(Decrease) in cash held	(886)	(821)	110 264	(12 443.1%)	(50 256)	5 671.3%	21 953	(2 674.8%)	(54 583)	6 650.3%	27 379	(3 335.8%)	(5 593)	142.4%	875.9%
Cash/cash equivalents at the year begin:	12 343	7 491	7 491	60.7%	117 755	954.0%	67 499	901.1%	89 452	1 194.2%	7 491	100.0%	5 408	97.8%	1 554.1%
Cash/cash equivalents at the year end:	11 457	6 670	117 755	1 027.8%	67 499	589.2%	89 452	1 341.1%	34 870	522.8%	34 870	522.8%	(185)	(1.8%)	(18 940.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	225	100.0%	-	-	-	-	-	-	225	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	225	100.0%	-	-	-	-	-	-	225	100.0%

Contact Details

Municipal Manager	Mr Walter Shibamba	015 307 8001
Financial Manager	Mr Andre Jean Jacques Le Grange	015 307 8062

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BA-PHALABORWA (LIM334)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	514 326	515 473	125 167	24.3%	114 960	22.4%	103 199	20.0%	73 870	14.3%	417 196	80.9%	72 285	85.0%	2.2%
Property rates	132 629	132 629	30 748	23.2%	29 376	22.1%	29 340	22.1%	30 737	23.2%	120 201	90.6%	26 619	97.1%	15.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	130 699	130 699	23 561	18.0%	25 301	19.4%	25 026	19.1%	28 427	21.7%	102 315	78.3%	29 446	85.6%	(3.5%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	19 079	19 079	3 927	20.6%	3 922	20.6%	3 930	20.6%	3 921	20.6%	15 700	82.3%	3 734	79.7%	5.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	527	527	294	55.8%	101	19.2%	113	21.5%	97	18.5%	605	114.9%	240	115.1%	(59.4%)
Interest earned - external investments	1 093	2 093	670	61.2%	503	46.0%	357	17.0%	806	38.5%	2 335	111.5%	538	198.8%	49.8%
Interest earned - outstanding debtors	75 334	75 334	5 421	7.2%	5 511	7.3%	5 906	7.8%	5 785	7.7%	22 623	30.0%	7 562	30.9%	(23.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	474	474	60	12.6%	130	27.3%	105	22.1%	131	27.6%	425	89.6%	(2 427)	(333.4%)	(105.4%)
Licences and permits	12 475	12 475	2 538	20.3%	2 523	20.2%	3 126	25.1%	2 263	18.1%	10 449	83.8%	3 959	101.3%	(42.8%)
Agency services	2 844	2 844	634	22.3%	631	22.2%	781	27.5%	566	19.9%	2 612	91.8%	990	111.8%	(42.8%)
Transfers recognised - operational	137 272	137 419	55 957	40.8%	46 757	34.1%	34 135	24.8%	825	.6%	137 674	100.2%	1 014	100.2%	(18.7%)
Other own revenue	1 899	1 899	1 357	71.5%	206	10.9%	276	14.5%	313	16.5%	2 153	113.4%	610	288.0%	(48.7%)
Gains on disposal of PPE	-	-	-	-	-	-	105	-	-	-	105	-	-	-	-
Operating Expenditure	514 322	514 469	73 765	14.3%	85 204	16.6%	97 091	18.9%	89 059	17.3%	345 119	67.1%	89 225	72.2%	(.2%)
Employee related costs	149 973	148 280	32 123	21.4%	33 782	22.5%	34 577	23.3%	33 283	22.4%	133 765	90.2%	30 384	86.7%	9.5%
Remuneration of councillors	16 684	17 684	3 622	21.7%	3 753	22.5%	3 948	22.3%	3 679	20.8%	15 002	84.8%	3 726	104.5%	(1.3%)
Debt impairment	38 602	38 602	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	71 633	71 633	-	-	-	-	6 859	9.6%	10 452	14.6%	17 311	24.2%	4 008	60.2%	160.8%
Finance charges	745	545	65	8.8%	70	9.4%	78	14.4%	49	9.1%	263	48.3%	45	59.8%	9.5%
Bulk purchases	96 000	96 000	16 262	16.9%	18 736	19.5%	21 670	22.6%	14 334	14.9%	71 001	74.0%	22 447	76.6%	(36.1%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	48 511	48 786	7 754	16.0%	10 559	21.8%	11 667	23.9%	5 903	12.1%	35 883	73.6%	9 832	82.5%	(40.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	92 174	92 940	13 939	15.1%	18 304	19.9%	18 292	19.7%	21 358	23.0%	71 894	77.4%	18 782	73.6%	13.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4	1 004	51 402		29 756		6 108		(15 189)		72 077		(16 939)		
Transfers recognised - capital	29 865	51 059	5 359	17.9%	5 349	17.9%	8 071	15.8%	21 998	43.1%	40 777	79.9%	16 110	90.7%	36.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 869	52 063	56 761		35 105		14 179		6 809		112 855		(829)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	29 869	52 063	56 761		35 105		14 179		6 809		112 855		(829)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 869	52 063	56 761		35 105		14 179		6 809		112 855		(829)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 869	52 063	56 761		35 105		14 179		6 809		112 855		(829)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	39 917	61 111	5 512	13.8%	10 896	27.3%	6 842	11.2%	21 775	35.6%	45 025	73.7%	15 978	74.2%	36.3%
National Government	29 865	52 259	5 359	17.9%	10 881	36.4%	6 128	11.7%	18 572	35.5%	40 939	78.3%	15 609	93.2%	19.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 865	52 259	5 359	17.9%	10 881	36.4%	6 128	11.7%	18 572	35.5%	40 939	78.3%	15 609	93.2%	19.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 052	8 852	152	1.5%	16	.2%	715	8.1%	3 203	36.2%	4 086	46.2%	369	16.5%	769.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	39 917	61 111	5 512	13.8%	10 896	27.3%	6 842	11.2%	21 775	35.6%	45 025	73.7%	15 978	74.2%	36.3%
Governance and Administration	3 350	3 350	140	4.2%	16	.5%	169	5.1%	1 100	32.8%	1 426	42.6%	369	33.6%	198.6%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 350	-	134	4.0%	16	.5%	-	-	-	-	150	-	12	6.8%	(100.0%)
Corporate Services	-	3 350	6	-	-	-	169	5.1%	1 100	32.8%	1 276	38.1%	357	-	208.6%
Community and Public Safety	502	1 002	12	2.4%	-	-	-	-	-	-	12	1.2%	-	17.6%	-
Community & Social Services	502	950	-	-	-	-	-	-	-	-	-	-	-	73.1%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	16.8%	-
Public Safety	-	52	12	-	-	-	-	-	-	-	12	23.1%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 565	46 065	5 359	17.0%	10 881	34.5%	5 648	12.3%	14 333	31.1%	36 221	78.6%	10 429	123.5%	37.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	31 565	46 065	5 359	17.0%	10 881	34.5%	5 648	12.3%	14 333	31.1%	36 221	78.6%	10 429	123.5%	37.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 500	10 694	-	-	-	-	1 025	9.6%	6 341	59.3%	7 366	68.9%	5 180	63.1%	22.4%
Electricity	4 500	10 694	-	-	-	-	1 025	9.6%	6 341	59.3%	7 366	68.9%	5 180	73.4%	22.4%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	451 104	566 532	143 284	31.8%	110 916	24.6%	128 599	22.7%	63 741	11.3%	446 540	78.8%	64 202	101.1%	(.7%)
Property rates, penalties and collection charges	107 667	132 629	15 087	14.0%	15 362	14.3%	12 311	9.3%	15 556	11.7%	58 317	44.0%	9 466	86.1%	64.3%
Service charges	130 984	149 778	42 424	32.4%	28 190	21.5%	44 830	29.9%	34 387	23.0%	149 831	100.0%	25 531	79.4%	34.7%
Other revenue	16 348	18 220	9 681	59.2%	3 645	22.3%	4 558	25.0%	4 734	26.0%	22 618	124.1%	21 344	396.1%	(77.8%)
Government - operating	137 272	137 419	55 823	40.7%	47 152	34.3%	34 085	24.8%	809	.6%	137 868	100.3%	1 468	100.7%	(44.9%)
Government - capital	29 865	51 059	15 525	52.0%	10 553	35.3%	26 553	52.0%	-	-	52 631	103.1%	-	101.5%	-
Interest	28 967	77 427	4 745	16.4%	6 014	20.8%	6 262	8.1%	8 255	10.7%	25 276	32.6%	6 392	244.7%	29.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(391 618)	(404 234)	(139 206)	35.5%	(97 918)	25.0%	(97 852)	24.2%	(60 047)	14.9%	(395 023)	97.7%	(50 767)	103.3%	18.3%
Suppliers and employees	(390 873)	(403 689)	(139 141)	35.6%	(97 848)	25.0%	(97 774)	24.2%	(59 998)	14.9%	(394 760)	97.8%	(50 722)	103.4%	18.3%
Finance charges	(745)	(545)	(65)	8.8%	(70)	9.4%	(78)	14.4%	(49)	9.1%	(263)	48.3%	(45)	59.8%	9.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	59 486	162 299	4 078	6.9%	12 998	21.9%	30 747	18.9%	3 694	2.3%	51 517	31.7%	13 435	84.7%	(72.5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(39 917)	-	(5 535)	13.9%	(11 596)	29.1%	(7 869)	-	(25 667)	-	(50 667)	-	(18 375)	109.7%	39.7%
Capital assets	(39 917)	-	(5 535)	13.9%	(11 596)	29.1%	(7 869)	-	(25 667)	-	(50 667)	-	(18 375)	109.7%	39.7%
Net Cash from/(used) Investing Activities	(39 917)	-	(5 535)	13.9%	(11 596)	29.1%	(7 869)	-	(25 667)	-	(50 667)	-	(18 375)	93.3%	39.7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 400)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(20 400)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(20 400)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(831)	162 299	(1 456)	175.1%	1 402	(168.6%)	22 878	14.1%	(21 973)	(13.5%)	850	.5%	(4 940)	(557.4%)	344.8%
Cash/cash equivalents at the year begin:	1 899	-	1 899	100.0%	443	23.3%	1 844	-	24 722	-	1 899	-	5 475	324.6%	351.6%
Cash/cash equivalents at the year end:	1 068	162 299	443	41.5%	1 844	172.8%	24 722	15.2%	2 749	1.7%	2 749	1.7%	535	28.2%	414.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 223	10.9%	2 725	4.8%	1 448	2.5%	46 898	81.9%	57 294	6.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 703	3.5%	7 014	2.5%	6 334	2.3%	256 450	91.8%	279 501	33.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 489	2.0%	1 172	1.6%	1 096	1.5%	71 358	95.0%	75 115	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 778	1.1%	4 740	1.1%	4 635	1.1%	418 340	96.7%	432 494	51.2%	-	-	-	-
Total By Income Source	22 193	2.6%	15 651	1.9%	13 513	1.6%	793 047	93.9%	844 404	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 048	5.7%	784	4.2%	499	2.7%	16 179	87.4%	18 509	2.2%	-	-	-	-
Commercial	3 630	3.0%	2 543	2.1%	2 730	2.3%	111 907	92.6%	120 811	14.3%	-	-	-	-
Households	15 958	2.3%	11 622	1.7%	9 625	1.4%	652 245	94.6%	689 450	81.6%	-	-	-	-
Other	1 557	10.0%	703	4.5%	659	4.2%	12 716	81.3%	15 634	1.9%	-	-	-	-
Total By Customer Group	22 193	2.6%	15 651	1.9%	13 513	1.6%	793 047	93.9%	844 404	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	7 330	100.0%	-	-	-	-	-	-	7 330	97.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	163	85.8%	-	-	-	-	27	14.2%	190	2.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7 493	99.6%	-	-	-	-	27	.4%	7 520	100.0%

Contact Details

Municipal Manager	Ms Moakamela MI	015 780 6301
Financial Manager	Mr Mogano TJ	015 780 6317

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MARULENG (LIM335)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	207 005	224 466	75 296	36.4%	68 329	33.0%	35 928	16.0%	34 483	15.4%	214 036	95.4%	23 016	103.7%	49.8%
Property rates	68 757	77 487	14 615	21.3%	18 958	27.6%	20 358	26.3%	18 615	24.0%	72 546	93.6%	17 133	110.8%	8.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 337	3 445	804	24.1%	931	27.9%	810	23.5%	891	25.9%	3 436	99.8%	781	100.8%	14.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	371	369	69	18.6%	42	11.4%	25	6.9%	45	12.1%	181	49.2%	59	72.7%	(24.3%)
Interest earned - external investments	6 500	7 000	1 302	20.0%	2 055	31.6%	1 967	28.1%	1 917	27.4%	7 241	103.4%	1 562	97.2%	22.7%
Interest earned - outstanding debtors	5 757	5 766	29	.5%	2 713	47.1%	2 097	36.4%	1 874	32.5%	6 712	116.4%	681	99.1%	175.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	371	378	30	8.2%	-	-	-	-	-	-	30	8.0%	-	2.6%	-
Licences and permits	3 400	4 509	1 037	30.5%	1 668	49.1%	794	17.6%	632	14.0%	4 131	91.6%	1 032	85.3%	(38.8%)
Agency services	2 185	10 226	156	7.1%	545	24.9%	-	-	1 736	17.0%	2 437	23.8%	(514)	107.0%	(437.9%)
Transfers recognised - operational	112 485	112 485	48 219	42.9%	37 410	33.3%	-	-	42	-	85 671	76.2%	271	100.0%	(84.5%)
Other own revenue	3 842	2 801	9 034	235.1%	4 006	104.3%	9 877	352.6%	8 732	311.7%	31 650	1 129.9%	2 010	128.7%	334.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	204 650	205 147	35 808	17.5%	33 986	16.6%	29 738	14.5%	40 319	19.7%	139 851	68.2%	32 174	62.7%	25.3%
Employee related costs	71 866	75 394	15 033	20.9%	15 393	21.4%	14 164	18.8%	13 861	18.4%	58 451	77.5%	13 561	79.4%	2.2%
Remuneration of councillors	11 188	10 941	2 498	22.3%	2 498	22.3%	2 596	23.7%	2 646	24.2%	10 238	93.6%	2 619	87.9%	1.0%
Debt impairment	24 500	9 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	27 589	24 589	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	80	130	-	-	-	-	-	-	-	-	-	-	-	31.8%	-
Bulk purchases	1 567	767	-	-	-	-	99	13.0%	186	24.3%	286	37.2%	115	26.2%	62.3%
Other Materials	3 549	3 436	-	-	1 082	30.5%	490	14.2%	1 478	43.0%	3 050	88.8%	333	67.9%	343.8%
Contracted services	10 660	28 067	2 710	25.4%	1 528	14.3%	1 755	6.3%	1 755	6.3%	7 748	27.6%	3 144	92.5%	(44.2%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	51 178	50 148	15 567	30.4%	13 484	26.3%	10 634	21.2%	20 393	40.7%	60 078	119.8%	12 402	92.8%	64.4%
Loss on disposal of PPE	2 474	2 474	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 355	19 319	39 488		34 343		6 191		(5 836)		74 185		(9 158)		
Transfers recognised - capital	26 337	26 337	5 883	22.3%	14 416	54.7%	313	1.2%	10 774	40.9%	31 385	119.2%	4 558	101.7%	136.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 692	45 656	45 370		48 759		6 504		4 938		105 571		(4 600)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 692	45 656	45 370		48 759		6 504		4 938		105 571		(4 600)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 692	45 656	45 370		48 759		6 504		4 938		105 571		(4 600)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 692	45 656	45 370		48 759		6 504		4 938		105 571		(4 600)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	102 750	106 820	16 055	15.6%	18 721	18.2%	16 781	15.7%	22 718	21.3%	74 274	69.5%	25 324	80.2%	(10.3%)
National Government	26 337	26 337	5 883	22.3%	15 115	57.4%	14 162	53.8%	15 987	60.7%	51 147	194.2%	4 558	103.7%	250.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 337	26 337	5 883	22.3%	15 115	57.4%	14 162	53.8%	15 987	60.7%	51 147	194.2%	4 558	103.7%	250.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	76 413	80 483	10 172	13.3%	3 605	4.7%	2 620	3.3%	6 731	8.4%	23 127	28.7%	20 766	71.4%	(67.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	102 750	106 820	16 055	15.6%	18 721	18.2%	16 781	15.7%	22 718	21.3%	74 274	69.5%	25 324	80.2%	(10.3%)
Governance and Administration	19 080	12 800	210	1.1%	119	.6%	-	-	5 533	43.2%	5 862	45.8%	639	31.9%	766.5%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	19 080	12 800	-	-	119	.6%	-	-	5 533	43.2%	5 652	44.2%	-	-	(100.0%)
Corporate Services	-	-	210	-	-	-	-	-	-	-	210	-	639	-	(100.0%)
Community and Public Safety	27 720	19 320	-	-	-	-	14 540	75.3%	4 086	21.1%	18 626	96.4%	460	72.8%	788.7%
Community & Social Services	1 900	19 320	-	-	-	-	-	-	1 198	6.2%	1 198	6.2%	460	80.9%	160.6%
Sport And Recreation	23 820	-	-	-	-	-	14 540	-	2 888	-	17 428	-	-	100.0%	(100.0%)
Public Safety	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	55 950	74 700	15 845	28.3%	18 602	33.2%	2 241	3.0%	13 099	17.5%	49 786	66.6%	24 226	81.9%	(45.9%)
Planning and Development	-	74 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	55 950	-	15 845	28.3%	18 602	33.2%	2 241	-	13 099	-	49 786	-	24 226	81.9%	(45.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	94.9%	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	94.9%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	233 342	(17 080)	77 162	33.1%	77 919	33.4%	61 013	(357.2%)	35 062	(205.3%)	251 156	(1 470.5%)	27 730	119.6%	26.4%
Property rates, penalties and collection charges	68 757	6 306	9 438	13.7%	19 099	27.8%	14 616	231.8%	17 749	281.5%	60 901	965.8%	13 078	102.8%	35.7%
Service charges	3 337	669	761	22.8%	749	22.4%	2 090	312.6%	891	133.2%	4 490	671.6%	539	121.2%	65.3%
Other revenue	10 170	(70 266)	5 936	58.4%	7 625	75.0%	7 516	(10.7%)	12 590	(17.9%)	33 667	(47.9%)	12 421	430.2%	1.4%
Government - operating	112 485	45 590	45 910	40.8%	38 608	34.3%	28 108	61.7%	42	1%	112 668	247.1%	-	100.0%	(100.0%)
Government - capital	26 337	-	13 650	51.8%	8 779	33.3%	5 069	-	-	-	27 498	-	-	100.0%	-
Interest	12 257	622	1 467	12.0%	3 060	25.0%	3 614	581.4%	3 790	609.7%	11 932	1 919.2%	1 692	101.8%	124.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(150 087)	28 965	(43 070)	28.7%	(63 827)	42.5%	(27 469)	(94.8%)	(85 490)	(295.1%)	(219 855)	(759.0%)	(35 108)	109.0%	143.5%
Suppliers and employees	(150 007)	28 965	(43 070)	28.7%	(63 827)	42.5%	(27 469)	(94.8%)	(85 490)	(295.1%)	(219 855)	(759.0%)	(35 108)	109.0%	143.5%
Finance charges	(80)	-	-	-	-	-	-	-	-	-	-	-	-	88.6%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	83 255	11 885	34 093	40.9%	14 093	16.9%	33 544	282.2%	(50 428)	(424.3%)	31 301	263.4%	(7 378)	138.5%	583.4%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(102 750)	-	(10 074)	9.8%	(23 384)	22.8%	(11 305)	-	(28 056)	-	(72 819)	-	(24 883)	77.6%	12.8%
Capital assets	(102 750)	-	(10 074)	9.8%	(23 384)	22.8%	(11 305)	-	(28 056)	-	(72 819)	-	(24 883)	77.6%	12.8%
Net Cash from/(used) Investing Activities	(102 750)	-	(10 074)	9.8%	(23 384)	22.8%	(11 305)	-	(28 056)	-	(72 819)	-	(24 883)	77.6%	12.8%
Cash Flow from Financing Activities															
Receipts	-	37	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	37	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	37	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(19 495)	11 922	24 019	(123.2%)	(9 291)	47.7%	22 239	186.5%	(78 484)	(658.3%)	(41 517)	(348.2%)	(32 262)	(73.1%)	143.3%
Cash/cash equivalents at the year begin:	82 825	-	126 059	152.2%	150 078	181.2%	140 787	-	163 026	-	126 059	-	165 021	100.3%	(1.2%)
Cash/cash equivalents at the year end:	63 330	11 922	150 078	237.0%	140 787	222.3%	163 026	1 367.4%	84 542	709.1%	84 542	709.1%	132 759	160.3%	(36.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18	3.8%	-	-	24	5.0%	441	91.2%	484	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	18	3.8%	-	-	24	5.0%	441	91.2%	484	100.0%

Contact Details

Municipal Manager	Mr Machunene	015 793 2409
Financial Manager	Ms Fortunate Sekgobela	015 793 2409

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOPANI (DC33)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	1 198 628	1 200 198	410 087	34.2%	241 099	20.1%	234 795	19.6%	6 635	.6%	892 617	74.4%	9 807	93.8%	(32.3%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	176 775	176 775	67 797	38.4%	-	-	-	-	-	-	67 797	38.4%	-	48.2%	-
Service charges - sanitation revenue	36 518	36 518	8 425	23.1%	-	-	-	-	-	-	8 425	23.1%	42	38.7%	(100.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 000	1 000	67	6.7%	58	5.8%	109	10.9%	-	-	235	23.4%	64	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	24	-	-	-	-	-	24	-	-	-	-
Interest earned - external investments	6 500	8 000	1 480	22.8%	224	3.4%	917	11.5%	2 322	29.0%	4 943	61.8%	685	44.9%	238.8%
Interest earned - outstanding debtors	31 581	31 581	2 261	7.2%	-	-	-	-	-	-	2 261	7.2%	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	858 918	858 918	282 266	32.9%	240 740	28.0%	216 663	25.2%	4 115	.5%	743 785	86.6%	4 831	105.5%	(14.8%)
Other own revenue	87 336	87 406	47 790	54.7%	53	.1%	17 106	19.6%	198	.2%	65 147	74.5%	4 184	298.2%	(95.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 224 870	1 242 587	152 508	12.5%	168 274	13.7%	243 621	19.6%	222 341	17.9%	786 744	63.3%	145 399	56.2%	52.9%
Employee related costs	411 623	354 337	93 969	22.8%	83 908	20.4%	79 972	22.6%	83 036	23.4%	340 884	96.2%	72 822	124.4%	14.0%
Remuneration of councillors	12 308	13 378	3 121	25.4%	3 277	26.6%	3 529	26.4%	3 209	24.0%	13 137	98.2%	3 313	104.1%	(3.1%)
Debt impairment	24 122	24 122	-	-	-	-	-	-	142	.6%	142	.6%	-	-	(100.0%)
Depreciation and asset impairment	184 688	184 688	-	-	-	-	257	.1%	-	-	257	.1%	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	272 840	217 840	3 840	1.4%	3 217	1.2%	63 677	29.2%	58 572	26.9%	129 306	59.4%	875	3.9%	6 594.9%
Other Materials	96 469	158 247	13 082	13.6%	27 624	28.6%	22 392	14.1%	28 247	17.8%	91 344	57.7%	12 291	29.9%	129.8%
Contracted services	18 377	22 377	5 335	29.0%	7 127	38.8%	10 434	46.6%	(4 246)	(19.0%)	18 650	83.3%	4 462	241.6%	(195.2%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	204 444	267 599	33 161	16.2%	43 120	21.1%	63 361	23.7%	53 382	19.9%	193 024	72.1%	51 636	61.9%	3.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(26 242)	(42 389)	257 579		72 826		(8 826)		(215 705)		105 874		(135 592)		
Transfers recognised - capital	553 699	656 110	26 090	4.7%	219 395	39.6%	397 438	60.6%	76 748	11.7%	719 670	109.7%	144 275	55.5%	(46.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	527 457	613 721	283 669		292 220		388 612		(138 957)		825 544		8 683		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	527 457	613 721	283 669		292 220		388 612		(138 957)		825 544		8 683		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	527 457	613 721	283 669		292 220		388 612		(138 957)		825 544		8 683		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	527 457	613 721	283 669		292 220		388 612		(138 957)		825 544		8 683		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	581 459	722 153	59 081	10.2%	206 944	35.6%	85 663	11.9%	113 424	15.7%	465 112	64.4%	-	42.4%	(100.0%)
National Government	553 699	694 473	59 034	10.7%	206 838	37.4%	85 646	12.3%	61 470	8.9%	412 989	59.5%	-	33.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	553 699	694 473	59 034	10.7%	206 838	37.4%	85 646	12.3%	61 470	8.9%	412 989	59.5%	-	33.9%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27 760	27 680	47	.2%	106	.4%	17	.1%	51 953	187.7%	52 123	188.3%	-	311.1%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	581 459	722 153	59 081	10.2%	206 944	35.6%	85 663	11.9%	113 424	15.7%	465 112	64.4%	-	42.4%	(100.0%)
Governance and Administration	8 560	8 480	47	.6%	146	1.7%	39	.5%	71	.8%	303	3.6%	-	20.8%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	8 560	3 500	47	.6%	113	1.3%	22	.6%	19	.6%	202	5.8%	-	3.7%	(100.0%)
Corporate Services	-	4 980	-	-	33	-	17	.3%	51	1.0%	101	2.0%	-	466 892.3%	(100.0%)
Community and Public Safety	19 200	19 200	-	-	-	-	-	-	-	-	-	-	-	39.2%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	19 200	19 200	-	-	-	-	-	-	-	-	-	-	-	39.2%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	553 699	694 473	59 034	10.7%	206 798	37.3%	85 624	12.3%	113 353	16.3%	464 809	66.9%	-	42.8%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	488 699	694 473	59 034	12.1%	201 494	41.2%	81 941	11.8%	107 867	15.5%	450 335	64.8%	-	40.0%	(100.0%)
Waste Water Management	65 000	-	-	-	5 304	8.2%	3 684	-	5 486	-	14 474	-	-	70.8%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 752 327	1 641 204	524 964	30.0%	421 355	24.0%	641 749	39.1%	51 785	3.2%	1 639 853	99.9%	10 127	99.0%	411.3%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	214 293	-	67	-	58	-	109	-	86	-	320	-	127	-	(32.2%)
Other revenue	87 336	87 406	59 279	67.9%	27 873	31.9%	28 461	32.6%	42 657	48.8%	158 270	181.1%	4 316	189.6%	888.3%
Government - operating	858 918	858 918	361 567	42.1%	237 030	27.6%	215 068	25.0%	312	-	813 977	94.8%	3 558	101.2%	(91.2%)
Government - capital	553 699	655 299	101 720	18.4%	156 152	28.2%	397 193	60.6%	4 115	.6%	659 182	100.6%	-	91.6%	(100.0%)
Interest	38 081	39 581	2 331	6.1%	242	.6%	917	2.3%	4 615	11.7%	8 105	20.5%	2 127	65.6%	117.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 016 060)	(1 036 688)	(244 628)	24.1%	(308 305)	30.3%	(178 445)	17.2%	(256 732)	24.8%	(988 109)	95.3%	(144 524)	95.8%	77.6%
Suppliers and employees	(1 016 060)	(1 036 688)	(244 628)	24.1%	(308 305)	30.3%	(178 445)	17.2%	(256 732)	24.8%	(988 109)	95.3%	(144 524)	95.7%	77.6%
Finance charges	-	-	-	-	(0)	-	-	-	-	-	(0)	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	3 142.5%	-
Net Cash from/(used) Operating Activities	736 267	604 516	280 337	38.1%	113 051	15.4%	463 304	76.6%	(204 947)	(33.9%)	651 744	107.8%	(134 397)	102.5%	52.5%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(615 241)	(656 110)	(94 741)	15.4%	(263 842)	42.9%	(85 663)	13.1%	(149 328)	22.8%	(593 574)	90.5%	(137 452)	71.1%	8.6%
Capital assets	(615 241)	(656 110)	(94 741)	15.4%	(263 842)	42.9%	(85 663)	13.1%	(149 328)	22.8%	(593 574)	90.5%	(137 452)	71.1%	8.6%
Net Cash from/(used) Investing Activities	(615 241)	(656 110)	(94 741)	15.4%	(263 842)	42.9%	(85 663)	13.1%	(149 328)	22.8%	(593 574)	90.5%	(137 452)	71.1%	8.6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	121 026	(51 594)	185 595	153.4%	(150 791)	(124.6%)	377 641	(732.0%)	(354 275)	686.7%	58 170	(112.7%)	(271 849)	489.9%	30.3%
Cash/cash equivalents at the year begin:	7 752	7 752	131 298	1 693.6%	316 894	4 087.7%	166 102	2 142.6%	543 743	7 013.8%	131 298	1 693.6%	521 949	100.0%	4.2%
Cash/cash equivalents at the year end:	128 778	(43 841)	316 894	246.1%	166 102	129.0%	543 743	(1 240.3%)	189 468	(432.2%)	189 468	(432.2%)	250 100	437.1%	(24.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 165	2.8%	11 411	2.3%	7 358	1.5%	473 289	93.5%	506 223	84.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 823	1.9%	1 451	1.5%	1 320	1.4%	91 797	95.2%	96 392	16.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	15 989	2.7%	12 862	2.1%	8 678	1.4%	565 086	93.8%	602 614	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 451	5.6%	1 080	4.2%	681	2.6%	22 520	87.5%	25 731	4.3%	-	-	-	-
Commercial	2 344	3.0%	1 863	2.4%	1 493	1.9%	71 899	92.7%	77 599	12.9%	-	-	-	-
Households	11 133	2.3%	9 449	1.9%	6 152	1.3%	462 932	94.5%	489 666	81.3%	-	-	-	-
Other	1 060	11.0%	469	4.9%	353	3.7%	7 735	80.4%	9 617	1.6%	-	-	-	-
Total By Customer Group	15 989	2.7%	12 862	2.1%	8 678	1.4%	565 086	93.8%	602 614	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 165	100.0%	-	-	-	-	-	-	4 165	.5%
Bulk Water	24 730	3.1%	21 043	2.7%	57 502	7.3%	681 907	86.8%	785 183	89.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	86 933	100.0%	-	-	-	-	-	-	86 933	9.9%
Total	115 828	13.2%	21 043	2.4%	57 502	6.6%	681 907	77.8%	876 281	100.0%

Contact Details

Municipal Manager	Mr Selemo Republic Monakedi	015 811 6300
Financial Manager	Mr Kgatla Quiet	015 811 6300

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUSINA (LIM341)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	286 676	359 916	90 233	31.5%	81 621	28.5%	35 418	9.8%	33 601	9.3%	240 873	66.9%	32 811	72.9%	2.4%
Property rates	19 129	21 877	6 121	32.0%	3 373	17.6%	2 437	11.1%	1 663	7.6%	13 594	62.1%	3 403	64.4%	(51.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	96 760	146 151	27 728	28.7%	23 370	24.2%	20 305	13.9%	24 753	16.9%	96 156	65.8%	23 572	79.3%	5.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	14 829	16 894	3 331	22.5%	2 882	19.4%	1 867	11.0%	1 501	8.9%	9 580	56.7%	2 562	80.2%	(41.4%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	594	563	97	16.3%	78	13.1%	40	7.1%	100	17.8%	315	55.9%	57	87.8%	76.3%
Interest earned - external investments	821	1 056	195	23.7%	34	4.2%	197	18.7%	422	40.0%	848	80.4%	36	22.8%	1 082.8%
Interest earned - outstanding debtors	1 038	1 038	19	1.9%	190	18.3%	20	1.9%	-	-	229	22.0%	-	51.2%	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 237	1 995	301	13.5%	183	8.2%	192	9.6%	224	11.2%	900	45.1%	271	90.3%	(17.3%)
Licences and permits	5 292	4 671	108	2.0%	265	5.0%	135	2.9%	277	5.9%	785	16.8%	396	85.5%	(30.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	126 955	128 010	51 350	40.4%	40 338	31.8%	312	.2%	-	-	92 000	71.9%	-	91.5%	-
Other own revenue	2 508	16 166	417	16.6%	8 310	331.3%	9 816	60.7%	4 009	24.8%	22 552	139.5%	1 917	123.0%	109.1%
Gains on disposal of PPE	16 513	21 495	566	3.4%	2 598	15.7%	98	.5%	653	3.0%	3 914	18.2%	598	5.7%	9.3%
Operating Expenditure	286 676	359 916	45 776	16.0%	92 787	32.4%	39 289	10.9%	38 520	10.7%	216 373	60.1%	46 917	109.5%	(17.9%)
Employee related costs	120 700	144 886	31 271	25.9%	37 089	30.7%	20 219	14.0%	19 986	13.8%	108 565	74.9%	29 366	105.9%	(31.9%)
Remuneration of councillors	10 460	12 359	2 475	23.7%	2 475	23.7%	1 885	15.3%	1 685	13.6%	8 519	68.9%	2 475	92.7%	(31.9%)
Debt impairment	619	619	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	28 500	29 000	-	-	2 618	9.2%	-	-	-	-	2 618	9.0%	-	-	-
Finance charges	2 800	2 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	76 942	98 740	1 723	2.2%	27 265	35.4%	1 238	1.3%	798	.8%	31 024	31.4%	6 982	162.0%	(88.6%)
Other Materials	7 000	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	13 500	13 500	1 641	12.2%	5 400	40.0%	4 021	29.8%	9 413	69.7%	20 475	151.7%	2 994	125.9%	214.4%
Transfers and grants	3 686	3 686	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	22 469	47 326	8 668	38.6%	17 940	79.8%	11 926	25.2%	6 637	14.0%	45 171	95.4%	5 099	126.3%	30.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	44 457		(11 166)		(3 872)		(4 919)		24 501		(14 105)		
Transfers recognised - capital	43 492	29 092	17 286	39.7%	-	-	3 500	12.0%	-	-	20 786	71.4%	-	110.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 492	29 092	61 743		(11 166)		(372)		(4 919)		45 287		(14 105)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	43 492	29 092	61 743		(11 166)		(372)		(4 919)		45 287		(14 105)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 492	29 092	61 743		(11 166)		(372)		(4 919)		45 287		(14 105)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 492	29 092	61 743		(11 166)		(372)		(4 919)		45 287		(14 105)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	43 492	34 992	2 208	5.1%	5 159	11.9%	1 480	4.2%	10 888	31.1%	19 735	56.4%	262	44.2%	4 061.7%
National Government	43 492	34 992	2 208	5.1%	5 159	11.9%	1 480	4.2%	10 888	31.1%	19 735	56.4%	262	44.2%	4 061.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 492	34 992	2 208	5.1%	5 159	11.9%	1 480	4.2%	10 888	31.1%	19 735	56.4%	262	44.2%	4 061.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	43 492	34 992	2 208	5.1%	5 159	11.9%	1 480	4.2%	10 888	31.1%	19 735	56.4%	262	44.2%	4 061.7%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 173	13 173	1 798	13.7%	3 193	24.2%	643	4.9%	-	-	5 635	42.8%	-	57.6%	-
Community & Social Services	6 173	6 173	288	4.7%	1 850	30.0%	-	-	-	-	2 138	34.6%	-	34.7%	-
Sport And Recreation	7 000	7 000	1 510	21.6%	1 343	19.2%	643	9.2%	-	-	3 497	50.0%	-	102.1%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 008	12 008	410	3.4%	1 966	16.4%	519	4.3%	10 464	87.1%	13 359	111.3%	262	55.1%	3 899.7%
Planning and Development	4 000	4 000	410	10.3%	1 966	49.1%	119	3.0%	10 464	261.6%	12 959	324.0%	262	86.2%	3 899.7%
Road Transport	8 008	8 008	-	-	-	-	400	5.0%	-	-	400	5.0%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 311	9 811	-	-	-	-	317	3.2%	424	4.3%	741	7.6%	-	27.9%	(100.0%)
Electricity	15 000	6 500	-	-	-	-	317	4.9%	424	6.5%	741	11.4%	-	27.9%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 311	3 311	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	291 285	347 405	116 392	40.0%	91 093	31.3%	90 048	25.9%	49 641	14.3%	347 173	99.9%	41 180	105.4%	20.5%
Property rates, penalties and collection charges	15 303	19 689	6 301	41.2%	3 518	23.0%	3 783	19.2%	2 356	12.0%	15 959	81.1%	3 183	77.7%	(26.0%)
Service charges	89 271	146 741	22 977	25.7%	18 622	20.9%	33 191	22.6%	38 236	26.1%	113 025	77.0%	24 589	91.9%	55.5%
Other revenue	14 777	21 778	18 264	123.6%	28 391	192.1%	13 386	61.5%	8 774	40.3%	68 816	316.0%	13 372	566.1%	(34.4%)
Government - operating	126 955	128 010	51 350	40.4%	40 338	31.8%	27 742	21.7%	-	-	119 430	93.3%	-	95.9%	-
Government - capital	43 492	29 092	17 286	39.7%	-	-	11 708	40.2%	-	-	28 994	99.7%	-	89.5%	-
Interest	1 487	2 095	214	14.4%	224	15.1%	237	11.3%	274	13.1%	950	45.3%	36	27.8%	667.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(254 396)	(330 296)	(114 166)	44.9%	(85 163)	33.5%	(80 635)	24.4%	(48 089)	14.6%	(328 054)	99.3%	(46 195)	127.0%	4.1%
Suppliers and employees	(247 910)	(323 811)	(114 025)	46.0%	(85 163)	34.4%	(80 635)	24.9%	(48 089)	14.9%	(327 913)	101.3%	(46 045)	129.3%	4.4%
Finance charges	(2 800)	(2 800)	(142)	5.1%	-	-	-	-	-	-	(142)	5.1%	(151)	27.8%	(100.0%)
Transfers and grants	(3 686)	(3 686)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 890	17 108	2 225	6.0%	5 929	16.1%	9 412	55.0%	1 551	9.1%	19 119	111.8%	(5 016)	(124.6%)	(130.9%)
Cash Flow from Investing Activities															
Receipts	14 032	19 346	566	4.0%	2 598	18.5%	119	.6%	1 052	5.4%	4 334	22.4%	598	10.5%	76.0%
Proceeds on disposal of PPE	14 032	19 346	566	4.0%	2 598	18.5%	119	.6%	1 052	5.4%	4 334	22.4%	598	10.5%	76.0%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(43 492)	(29 092)	(2 208)	5.1%	(8 447)	19.4%	(1 246)	4.3%	(10 888)	37.4%	(22 789)	78.3%	(262)	32.4%	4 061.7%
Capital assets	(43 492)	(29 092)	(2 208)	5.1%	(8 447)	19.4%	(1 246)	4.3%	(10 888)	37.4%	(22 789)	78.3%	(262)	32.4%	4 061.7%
Net Cash from/(used) Investing Activities	(29 460)	(9 746)	(1 642)	5.6%	(5 849)	19.9%	(1 127)	11.6%	(9 836)	100.9%	(18 455)	189.4%	336	74.7%	(3 028.2%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 000)	(7 000)	(2 000)	28.6%	-	-	-	-	-	-	(2 000)	28.6%	-	32.8%	-
Repayment of borrowing	(7 000)	(7 000)	(2 000)	28.6%	-	-	-	-	-	-	(2 000)	28.6%	-	32.8%	-
Net Cash from/(used) Financing Activities	(7 000)	(7 000)	(2 000)	28.6%	-	-	-	-	-	-	(2 000)	28.6%	-	33.3%	-
Net Increase/(Decrease) in cash held	430	363	(1 417)	(329.9%)	80	18.7%	8 286	2 284.6%	(8 285)	(2 284.5%)	(1 336)	(368.5%)	(4 680)	12 320.6%	77.0%
Cash/cash equivalents at the year begin:	833	2 573	2 573	308.9%	1 156	138.7%	1 236	48.0%	9 521	370.1%	2 573	100.0%	(39 371)	90.3%	(124.2%)
Cash/cash equivalents at the year end:	1 263	2 936	1 156	91.5%	1 236	97.9%	9 521	324.3%	1 236	42.1%	1 236	42.1%	(44 050)	(5 290.2%)	(102.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 450	50.9%	1 475	7.2%	1 464	7.1%	7 144	34.8%	20 533	51.8%	-	-	7 144	35.0%
Receivables from Non-exchange Transactions - Property Rates	1 267	3.3%	675	1.8%	603	1.6%	35 386	93.3%	37 930	95.8%	-	-	35 386	93.0%
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 048	10.8%	595	6.2%	548	5.7%	7 467	77.3%	9 658	24.4%	-	-	7 467	77.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 607	(5.6%)	(693)	2.4%	(1 768)	6.2%	(27 657)	97.0%	(28 511)	(72.0%)	-	-	(27 657)	97.0%
Total By Income Source	14 371	36.3%	2 052	5.2%	848	2.1%	22 340	56.4%	39 611	100.0%	-	-	22 340	56.0%
Debtors Age Analysis By Customer Group														
Organs of State	8 456	(207.6%)	(217)	5.3%	(1 106)	27.2%	(11 206)	275.1%	(4 073)	(10.3%)	-	-	(11 206)	275.0%
Commercial	229	4.2%	319	5.8%	289	5.2%	4 687	84.8%	5 524	13.9%	-	-	4 687	85.0%
Households	4 474	17.0%	1 345	5.1%	1 226	4.7%	19 234	73.2%	26 280	66.3%	-	-	19 234	73.0%
Other	1 212	10.2%	606	5.1%	439	3.7%	9 624	81.0%	11 880	30.0%	-	-	9 624	81.0%
Total By Customer Group	14 371	36.3%	2 052	5.2%	848	2.1%	22 340	56.4%	39 611	100.0%	-	-	22 340	56.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	173	.2%	-	-	8 530	8.6%	90 847	91.3%	99 550	60.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 640	24.4%	2 953	4.6%	2 291	3.6%	43 313	67.5%	64 197	38.8%
Auditor-General	-	-	-	-	-	-	1 916	100.0%	1 916	1.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	15 813	9.5%	2 953	1.8%	10 821	6.5%	136 077	82.1%	165 664	100.0%

Contact Details

Municipal Manager	Mr Thovhedzo Nathaniel Tshiwanammbi	015 534 6116
Financial Manager	Ms Vhutshilo Jane Tshikundamalema	015 534 6212

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THULAMELA (LIM343)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	706 907	843 688	62 255	8.8%	176 784	25.0%	187 760	22.3%	57 765	6.8%	484 565	57.4%	90 415	55.2%	(36.1%)
Property rates	70 695	67 262	15 147	21.4%	15 063	21.3%	15 469	23.0%	10 259	15.3%	55 938	83.2%	14 506	110.9%	(29.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	5 105	-	5 105	-	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	52 750	44 050	16 409	31.1%	6 099	11.6%	5 447	12.4%	5 295	12.0%	33 250	75.5%	25 673	332.7%	(79.4%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 000	1 200	213	7.1%	272	9.1%	268	22.3%	1 120	93.3%	1 872	156.0%	178	73.1%	528.2%
Interest earned - external investments	50 000	35 500	6 468	12.9%	10 168	20.3%	8 185	23.1%	8 877	25.0%	33 698	94.9%	6 960	72.0%	27.5%
Interest earned - outstanding debtors	28 000	30 000	5 897	21.1%	6 021	21.5%	6 475	21.6%	6 642	22.1%	25 035	83.4%	5 652	102.1%	17.5%
Dividends received	-	-	-	-	(0)	-	(3)	-	-	-	(3)	-	-	-	-
Fines	17 530	26 810	1 810	10.3%	2 018	11.5%	2 485	9.3%	2 049	7.6%	8 362	31.2%	687	24.2%	198.5%
Licences and permits	16 000	19 500	4 321	27.0%	3 462	21.6%	3 358	17.2%	3 717	19.1%	14 858	76.2%	6 081	135.5%	(38.9%)
Agency services	8 000	8 000	253	3.2%	217	2.7%	93	1.2%	-	-	564	7.0%	-	-	-
Transfers recognised - operational	435 845	553 855	8 838	2.0%	130 344	29.9%	114 455	20.7%	9 954	1.8%	263 592	47.6%	18 469	46.2%	(46.1%)
Other own revenue	23 087	57 511	2 900	12.6%	3 121	13.5%	31 544	54.8%	4 746	8.3%	42 311	73.6%	12 209	16.6%	(61.1%)
Gains on disposal of PPE	2 000	-	-	-	-	-	(16)	-	-	-	(16)	-	-	-	-
Operating Expenditure	619 252	671 017	108 138	17.5%	125 735	20.3%	189 280	28.2%	162 490	24.2%	585 643	87.3%	191 288	84.0%	(15.1%)
Employee related costs	268 452	274 500	63 483	23.6%	66 567	24.8%	67 063	24.4%	65 528	23.9%	262 640	95.7%	61 297	102.1%	6.9%
Remuneration of councillors	31 545	-	7 224	22.9%	7 248	23.0%	7 887	-	7 298	-	29 656	-	7 252	97.0%	.6%
Debt impairment	70 000	95 000	-	-	-	-	29 829	31.4%	37 810	39.8%	67 639	71.2%	-	-	(100.0%)
Depreciation and asset impairment	50 000	50 000	-	-	-	-	51 405	102.8%	(9 580)	(19.2%)	41 824	83.6%	-	-	(100.0%)
Finance charges	660	520	16	2.4%	10	1.4%	3	.7%	-	-	29	5.6%	84	47.9%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	5 770	-	2 951	-	9 683	-	18 404	-	-	-	(100.0%)
Contracted services	3 100	919	553	17.8%	17 279	557.4%	16 603	1 807.4%	35 110	3 822.0%	69 544	7 570.5%	910	81.9%	3 757.7%
Transfers and grants	-	-	-	-	-	-	1 101	-	1 958	-	3 059	-	-	-	(100.0%)
Other expenditure	195 494	250 078	36 863	18.9%	28 862	14.8%	12 438	5.0%	14 684	5.9%	92 847	37.1%	121 745	111.7%	(87.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	87 655	172 672	(45 883)		51 049		(1 519)		(104 725)		(101 079)		(100 873)		
Transfers recognised - capital	114 323	-	18 755	16.4%	6 760	5.9%	86 785	-	45 076	-	157 377	-	14 391	119.8%	213.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	201 978	172 672	(27 128)		57 809		85 266		(59 649)		56 299		(86 482)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	201 978	172 672	(27 128)		57 809		85 266		(59 649)		56 299		(86 482)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	201 978	172 672	(27 128)		57 809		85 266		(59 649)		56 299		(86 482)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	201 978	172 672	(27 128)		57 809		85 266		(59 649)		56 299		(86 482)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	201 978	172 672	18 997	9.4%	26 754	13.2%	22 963	13.3%	62 814	36.4%	131 528	76.2%	42 109	75.1%	49.2%
National Government	114 323	73 100	10 949	9.6%	9 232	8.1%	17 626	24.1%	41 318	56.5%	79 124	108.2%	31 519	106.3%	31.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	114 323	73 100	10 949	9.6%	9 232	8.1%	17 626	24.1%	41 318	56.5%	79 124	108.2%	31 519	106.3%	31.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	87 655	99 572	8 048	9.2%	17 523	20.0%	5 338	5.4%	21 496	21.6%	52 404	52.6%	10 589	48.0%	103.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	201 978	172 672	18 997	9.4%	26 754	13.2%	22 963	13.3%	62 814	36.4%	131 528	76.2%	42 109	75.1%	49.2%
Governance and Administration	2 046	1 709	13	.6%	39	1.9%	370	21.7%	785	45.9%	1 207	70.6%	1 217	40.0%	(35.5%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	43	35.8%	(100.0%)
Budget & Treasury Office	2 046	359	-	-	39	1.9%	282	78.6%	-	-	321	89.4%	-	-	-
Corporate Services	-	1 350	13	-	-	-	88	6.5%	785	58.2%	886	65.6%	1 174	-	(33.1%)
Community and Public Safety	60 910	56 910	7 837	12.9%	16 261	26.7%	7 716	13.6%	10 292	18.1%	42 105	74.0%	18 453	79.1%	(44.2%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	41 000	40 950	6 296	15.4%	13 560	33.1%	6 356	15.5%	8 441	20.6%	34 654	84.6%	10 509	79.4%	(19.7%)
Public Safety	2 400	2 400	-	-	167	7.0%	-	-	-	-	167	7.0%	2 445	75.2%	(100.0%)
Housing	17 510	13 560	1 540	8.8%	2 533	14.5%	1 360	10.0%	1 851	13.7%	7 284	53.7%	5 499	79.6%	(66.3%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	132 223	109 113	10 503	7.9%	10 032	7.6%	14 775	13.5%	49 085	45.0%	84 395	77.3%	22 280	76.7%	120.3%
Planning and Development	11 523	6 163	198	1.7%	-	-	834	13.5%	719	11.7%	1 751	28.4%	1 125	19.8%	(36.1%)
Road Transport	120 700	102 950	10 305	8.5%	10 032	8.3%	13 941	13.5%	48 366	47.0%	82 643	80.3%	21 155	80.0%	128.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 800	4 940	644	9.5%	423	6.2%	102	2.1%	2 652	53.7%	3 821	77.3%	158	55.0%	1 579.3%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	6 800	4 940	644	9.5%	423	6.2%	102	2.1%	2 652	53.7%	3 821	77.3%	158	55.0%	1 579.3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	768 508	770	246 686	32.1%	242 484	31.6%	195 917	25 433.1%	46 259	6 005.1%	731 346	94 940.1%	43 224	101.3%	7.0%
Property rates, penalties and collection charges	35 347	33	7 274	20.6%	8 187	23.2%	8 668	26 268.0%	9 223	27 949.6%	33 353	101 070.8%	9 202	125.7%	.2%
Service charges	26 375	25	5 902	22.4%	5 987	22.7%	5 187	20 751.6%	4 292	17 169.0%	21 368	85 481.1%	4 657	89.5%	(7.8%)
Other revenue	88 617	93	15 335	17.3%	31 160	35.2%	22 540	24 236.1%	23 377	25 136.7%	92 411	99 366.9%	21 962	97.7%	6.4%
Government - operating	435 845	440	167 087	38.3%	153 145	35.1%	115 680	26 320.4%	-	-	435 912	99 182.0%	-	100.0%	-
Government - capital	114 323	114	44 225	38.7%	33 396	29.2%	35 202	30 791.7%	-	-	112 823	98 687.9%	-	119.8%	-
Interest	68 000	65	6 863	10.1%	10 609	15.6%	8 640	13 191.4%	9 367	14 301.1%	35 479	54 168.9%	7 402	73.9%	26.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(496 931)	(560)	(140 604)	28.3%	(138 923)	28.0%	(119 462)	21 329.1%	(141 237)	25 216.9%	(540 226)	96 453.6%	(127 323)	110.2%	10.9%
Suppliers and employees	(496 271)	(407)	(140 588)	28.3%	(138 914)	28.0%	(119 458)	29 356.7%	(141 237)	34 708.7%	(540 197)	132 752.4%	(127 239)	110.3%	11.0%
Finance charges	(660)	-	(16)	2.4%	(10)	1.4%	(3)	-	-	-	(29)	-	(84)	58.1%	(100.0%)
Transfers and grants	-	(153)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	271 577	210	106 082	39.1%	103 561	38.1%	76 455	36 366.6%	(94 978)	(45 177.0%)	191 120	90 907.8%	(84 100)	85.7%	12.9%
Cash Flow from Investing Activities															
Receipts	(140 470)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(142 470)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(199 689)	(173)	(18 997)	9.5%	(26 754)	13.4%	(22 963)	13 298.9%	(62 814)	36 377.7%	(131 528)	76 172.5%	(42 109)	75.1%	49.2%
Capital assets	(199 689)	(173)	(18 997)	9.5%	(26 754)	13.4%	(22 963)	13 298.9%	(62 814)	36 377.7%	(131 528)	76 172.5%	(42 109)	75.1%	49.2%
Net Cash from/(used) Investing Activities	(340 159)	(173)	(18 997)	5.6%	(26 754)	7.9%	(22 963)	13 298.9%	(62 814)	36 377.7%	(131 528)	76 172.5%	(42 109)	75.8%	49.2%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(68 582)	38	87 085	(127.0%)	76 807	(112.0%)	53 492	142 402.4%	(157 791)	(420 060.4%)	59 592	158 641.8%	(126 209)	129.5%	25.0%
Cash/cash equivalents at the year begin:	488 345	-	488 345	100.0%	575 430	117.8%	652 236	-	705 729	-	488 345	-	608 287	85.1%	16.0%
Cash/cash equivalents at the year end:	419 763	38	575 430	137.1%	652 236	155.4%	705 729	1 878 736.3%	547 937	1 458 675.9%	547 937	1 458 675.9%	482 078	89.3%	13.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 572	4.2%	2 880	2.7%	2 410	2.2%	98 057	90.9%	107 918	20.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 609	2.8%	1 450	2.5%	1 371	2.4%	53 776	92.4%	58 206	11.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	11.8%	10	6.6%	6	3.9%	121	77.7%	156	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 275	2.3%	2 253	2.3%	2 261	2.3%	90 221	93.0%	97 011	18.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 595	1.0%	785	.3%	661	.3%	254 117	98.4%	258 157	49.5%	-	-	-	-
Total By Income Source	11 069	2.1%	7 377	1.4%	6 709	1.3%	496 293	95.2%	521 449	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	865	4.4%	618	3.2%	324	1.7%	17 745	90.8%	19 552	3.7%	-	-	-	-
Commercial	3 377	4.3%	1 936	2.4%	1 520	1.9%	72 309	91.4%	79 141	15.2%	-	-	-	-
Households	6 827	1.6%	4 824	1.1%	4 865	1.2%	406 240	96.1%	422 755	81.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	11 069	2.1%	7 377	1.4%	6 709	1.3%	496 293	95.2%	521 449	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 644	100.0%	-	-	-	-	-	-	27 644	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	27 644	100.0%	-	-	-	-	-	-	27 644	100.0%

Contact Details

Municipal Manager	Mr H E Maluleke	015 962 7624
Financial Manager	Mr M M Tshivule	015 962 7515

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHADO (LIM344)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	836 001	843 337	231 051	27.6%	218 676	26.2%	212 478	25.2%	43 115	5.1%	705 321	83.6%	54 875	76.7%	(21.4%)
Property rates	55 915	66 885	5 751	10.3%	24 947	44.6%	24 802	37.1%	6 228	9.3%	61 728	92.3%	4 799	70.5%	29.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	339 142	330 077	77 046	22.7%	75 637	22.3%	92 796	28.1%	34 644	10.5%	280 123	84.9%	24 809	78.0%	39.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10 552	9 338	2 284	21.6%	2 385	22.6%	2 419	25.9%	897	9.6%	7 985	85.5%	651	67.6%	37.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	529	329	546	103.3%	46	8.7%	93	28.4%	36	10.8%	721	219.2%	344	(311.8%)	(89.7%)
Interest earned - external investments	5 613	51	1 121	20.0%	5	.1%	8	15.3%	3	5.4%	1 136	2 209.1%	-	147.2%	(100.0%)
Interest earned - outstanding debtors	14 454	19 340	4 763	33.0%	4 921	34.0%	5 373	27.8%	292	1.5%	15 348	79.4%	5 873	116.6%	(95.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 989	1 757	385	19.4%	494	24.8%	432	24.6%	142	8.1%	1 453	82.7%	61	192.7%	132.9%
Licences and permits	13 234	13 234	1 302	9.8%	1 503	11.4%	2 891	21.8%	475	3.6%	6 171	46.6%	96	78.5%	395.5%
Agency services	58 101	67 136	-	-	-	-	-	-	-	-	-	-	-	24.0%	-
Transfers recognised - operational	321 473	321 473	134 256	41.8%	105 478	32.8%	80 491	25.0%	-	-	320 225	99.6%	-	74.6%	-
Other own revenue	15 000	13 718	3 598	24.0%	3 261	21.7%	3 172	23.1%	399	2.9%	10 430	76.0%	18 242	112.8%	(97.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	813 705	839 243	134 222	16.5%	197 122	24.2%	301 812	36.0%	54 720	6.5%	687 876	82.0%	24 422	63.4%	124.1%
Employee related costs	261 549	249 493	58 702	22.4%	68 313	26.1%	60 136	24.1%	19 431	7.8%	206 582	82.8%	19 753	99.5%	(1.6%)
Remuneration of councillors	27 775	27 775	6 354	22.9%	6 500	23.4%	7 240	26.1%	2 246	8.1%	22 341	80.4%	2 207	69.7%	1.8%
Debt impairment	66 063	67 136	-	-	-	-	50 352	75.0%	5 768	8.6%	56 120	83.6%	-	(.6%)	(100.0%)
Depreciation and asset impairment	79 893	103 148	-	-	-	-	85 047	82.5%	1 143	1.1%	86 190	83.6%	-	-	(100.0%)
Finance charges	13 102	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	154 909	209 639	16 942	10.9%	59 903	38.7%	61 537	29.4%	16 108	7.7%	154 489	73.7%	-	51.3%	(100.0%)
Other Materials	3 838	37 253	5	.1%	2 007	52.3%	1 553	4.2%	2 656	7.1%	6 221	16.7%	-	-	(100.0%)
Contracted services	58 638	74 359	3 188	5.4%	3 975	6.8%	13 376	18.0%	6 875	9.2%	27 414	36.9%	945	(213.9%)	627.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	147 936	70 439	49 031	33.1%	56 424	38.1%	22 571	32.0%	492	.7%	128 519	182.5%	1 517	98.2%	(67.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	22 296	4 094	96 830		21 554		(89 334)		(11 605)		17 445		30 453		
Transfers recognised - capital	104 645	104 645	-	-	-	-	11 564	11.1%	-	-	11 564	11.1%	-	29.4%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	126 941	108 739	96 830		21 554		(77 770)		(11 605)		29 009		30 453		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	126 941	108 739	96 830		21 554		(77 770)		(11 605)		29 009		30 453		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	126 941	108 739	96 830		21 554		(77 770)		(11 605)		29 009		30 453		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	126 941	108 739	96 830		21 554		(77 770)		(11 605)		29 009		30 453		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	162 639	148 048	23 717	14.6%	26 150	16.1%	28 621	19.3%	65 414	44.2%	143 902	97.2%	44 108	104.0%	48.3%
National Government	102 423	104 645	23 503	22.9%	23 236	22.7%	17 219	16.5%	39 816	38.0%	103 774	99.2%	34 404	130.0%	15.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	102 423	104 645	23 503	22.9%	23 236	22.7%	17 219	16.5%	39 816	38.0%	103 774	99.2%	34 404	130.0%	15.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	60 216	43 403	214	.4%	2 915	4.8%	11 401	26.3%	25 599	59.0%	40 128	92.5%	9 705	48.3%	163.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	162 639	148 048	23 717	14.6%	26 150	16.1%	28 621	19.3%	65 414	44.2%	143 902	97.2%	44 108	104.0%	48.3%
Governance and Administration	5 900	26 848	183	3.1%	1 274	21.6%	19	.1%	12 419	46.3%	13 895	51.8%	159	70.5%	7 700.8%
Executive & Council	-	40	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	5 900	26 808	-	-	1 274	21.6%	19	.1%	12 419	46.3%	13 711	51.1%	111	57.3%	11 062.9%
Corporate Services	-	-	183	-	-	-	-	-	-	-	183	-	48	-	(100.0%)
Community and Public Safety	15 266	1 860	-	-	335	2.2%	371	19.9%	956	51.4%	1 662	89.4%	-	35.4%	(100.0%)
Community & Social Services	15 266	360	-	-	335	2.2%	371	102.9%	956	265.6%	1 662	461.7%	-	35.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	93 910	109 273	23 503	25.0%	16 895	18.0%	17 523	16.0%	39 545	36.2%	97 465	89.2%	18 722	78.2%	111.2%
Planning and Development	3 700	6 100	-	-	645	17.4%	30	.5%	-		675	11.1%	40	2.9%	(100.0%)
Road Transport	90 210	103 173	23 503	26.1%	16 250	18.0%	17 493	17.0%	39 545	38.3%	96 790	93.8%	18 682	84.6%	111.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	47 563	10 066	31	.1%	7 646	16.1%	10 709	106.4%	12 494	124.1%	30 881	306.8%	25 227	190.1%	(50.5%)
Electricity	46 063	8 554	31	.1%	7 646	16.6%	10 709	125.2%	11 982	140.1%	30 368	355.0%	25 227	190.1%	(52.5%)
Water	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	1 513	-	-	-	-	-	-	513	33.9%	513	33.9%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	4.4%	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	940 646	947 981	276 988	29.4%	265 820	28.3%	200 037	21.1%	120 471	12.7%	863 316	91.1%	148 994	94.8%	(19.1%)
Property rates, penalties and collection charges	55 915	66 885	5 751	10.3%	24 947	44.6%	14 900	22.3%	17 919	26.8%	63 517	95.0%	15 410	100.1%	16.3%
Service charges	349 694	339 415	79 329	22.7%	78 022	22.3%	70 932	20.9%	76 962	22.7%	305 246	89.9%	82 517	164.0%	(6.7%)
Other revenue	88 852	96 173	5 521	6.2%	5 304	6.0%	20 325	21.1%	21 496	22.4%	52 645	54.7%	41 346	86.2%	(48.0%)
Government - operating	321 474	321 473	134 566	41.9%	105 478	32.8%	80 491	25.0%	753	.2%	321 287	99.9%	1	26.3%	150 412.2%
Government - capital	104 645	104 645	45 937	43.9%	47 144	45.1%	11 564	11.1%	-	-	104 645	100.0%	-	79.9%	-
Interest	20 067	19 391	5 884	29.3%	4 926	24.5%	1 825	9.4%	3 341	17.2%	15 976	82.4%	9 720	124.6%	(65.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(667 749)	(668 959)	(161 986)	24.3%	(196 994)	29.5%	(158 528)	23.7%	(130 539)	19.5%	(648 047)	96.9%	(195 231)	104.0%	(33.1%)
Suppliers and employees	(654 647)	(655 805)	(161 985)	24.7%	(196 969)	30.1%	(158 509)	24.2%	(130 539)	19.9%	(648 002)	98.8%	(194 926)	105.8%	(33.0%)
Finance charges	(13 102)	(13 154)	(1)	-	(25)	.2%	(19)	.1%	-	-	(44)	.3%	(304)	5.7%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	272 897	279 023	115 002	42.1%	68 826	25.2%	41 509	14.9%	(10 068)	(3.6%)	215 270	77.2%	(46 237)	66.4%	(78.2%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(162 639)	(183 460)	(23 792)	14.6%	(26 150)	16.1%	(28 608)	15.6%	(65 414)	35.7%	(143 965)	78.5%	(44 108)	96.3%	48.3%
Capital assets	(162 639)	(183 460)	(23 792)	14.6%	(26 150)	16.1%	(28 608)	15.6%	(65 414)	35.7%	(143 965)	78.5%	(44 108)	96.3%	48.3%
Net Cash from/(used) Investing Activities	(162 639)	(183 460)	(23 792)	14.6%	(26 150)	16.1%	(28 608)	15.6%	(65 414)	35.7%	(143 965)	78.5%	(44 108)	96.3%	48.3%
Cash Flow from Financing Activities															
Receipts	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	110 258	95 563	91 210	82.7%	42 676	38.7%	12 901	13.5%	(75 483)	(79.0%)	71 304	74.6%	(90 345)	2.7%	(16.5%)
Cash/cash equivalents at the year begin:	115 918	21 020	103 304	89.1%	194 514	167.8%	237 190	1 128.4%	250 091	1 189.8%	103 304	491.5%	193 785	87.5%	29.1%
Cash/cash equivalents at the year end:	226 175	116 583	194 514	86.0%	237 190	104.9%	250 091	214.5%	174 608	149.8%	174 608	149.8%	103 440	54.1%	68.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 162	33.7%	4 881	7.8%	1 991	3.2%	34 811	55.4%	62 846	27.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 640	5.6%	2 869	3.4%	2 723	3.3%	73 317	87.8%	83 549	36.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 928	12.1%	398	2.5%	337	2.1%	13 275	83.3%	15 938	6.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 716	3.3%	1 666	3.2%	1 622	3.1%	47 238	90.4%	52 242	22.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 499	14.3%	(2 125)	(12.2%)	295	1.7%	16 771	96.2%	17 440	7.5%	-	-	-	-
Total By Income Source	31 945	13.8%	7 690	3.3%	6 968	3.0%	185 412	79.9%	232 014	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 662	9.4%	1 543	5.4%	1 041	3.7%	23 127	81.5%	28 373	12.2%	-	-	-	-
Commercial	15 359	28.6%	1 711	3.2%	1 439	2.7%	35 120	65.5%	53 628	23.1%	-	-	-	-
Households	7 092	6.7%	2 882	2.7%	2 802	2.6%	93 858	88.0%	106 634	46.0%	-	-	-	-
Other	6 832	15.7%	1 553	3.6%	1 686	3.9%	33 308	76.8%	43 379	18.7%	-	-	-	-
Total By Customer Group	31 945	13.8%	7 690	3.3%	6 968	3.0%	185 412	79.9%	232 014	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	20 885	100.0%	-	-	-	-	-	-	20 885	70.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	8 596	100.0%	-	-	-	-	-	-	8 596	29.2%
Total	29 481	100.0%	-	-	-	-	-	-	29 481	100.0%

Contact Details

Municipal Manager	Mr NF Tshivhengwa	015 519 3003
Financial Manager	Mr KM Nemaname	015 519 3210

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: COLLINS CHABANE (LIM345)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	368 260	371 079	155 023	42.1%	106 430	28.9%	134 901	36.4%	96 517	26.0%	492 871	132.8%	2 926	73.0%	3 198.2%
Property rates	15 416	20 461	4 575	29.7%	6 546	42.5%	10 493	51.3%	(2 414)	(11.8%)	19 200	93.8%	1 407	83.1%	(271.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 617	2 733	-	-	-	-	-	-	(2 935)	(107.4%)	(2 935)	(107.4%)	-	18.0%	(100.0%)
Service charges - other	-	-	602	-	914	-	797	-	(3 054)	-	(741)	-	246	-	(1 341.5%)
Rental of facilities and equipment	93	93	-	-	-	-	-	-	(207)	(221.8%)	(207)	(221.8%)	-	-	(100.0%)
Interest earned - external investments	4 160	6 968	2 697	64.8%	2 732	65.7%	10 736	154.1%	16 966	243.5%	33 130	475.5%	62	141.1%	27 445.1%
Interest earned - outstanding debtors	2 819	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	167	167	-	-	-	-	-	-	(57)	(34.0%)	(57)	(34.0%)	-	20.0%	(100.0%)
Licences and permits	5 530	5 530	2 142	38.7%	1 090	19.7%	1 135	20.5%	3 199	57.9%	7 566	136.8%	1 178	64.1%	171.6%
Agency services	3 034	2 054	367	12.1%	488	16.1%	563	27.4%	(1 401)	(68.2%)	18	.9%	-	-	(100.0%)
Transfers recognised - operational	330 547	330 547	138 907	42.0%	80 674	24.4%	88 168	26.7%	70 631	21.4%	378 380	114.5%	-	72.7%	(100.0%)
Other own revenue	1 710	2 357	5 733	335.3%	13 986	818.0%	13 085	555.0%	15 788	669.7%	48 592	2 061.2%	34	72.3%	46 703.9%
Gains on disposal of PPE	167	167	-	-	-	-	9 925	5 938.5%	-	-	9 925	5 938.5%	-	-	-
Operating Expenditure	248 118	268 722	37 711	15.2%	75 793	30.5%	58 896	21.9%	149 890	55.8%	322 291	119.9%	13 094	58.2%	1 044.7%
Employee related costs	78 959	83 681	8 085	10.2%	16 232	20.6%	13 676	16.3%	15 049	18.0%	53 043	63.4%	5 665	62.0%	165.7%
Remuneration of councillors	26 395	26 395	4 332	16.4%	4 361	16.5%	4 413	16.7%	9 539	36.1%	22 645	85.8%	1 421	48.6%	571.1%
Debt impairment	10 016	10 016	2 504	25.0%	2 504	25.0%	2 504	25.0%	1 669	16.7%	9 182	91.7%	-	-	(100.0%)
Depreciation and asset impairment	14 244	14 956	3 561	25.0%	3 561	25.0%	3 561	23.8%	1 949	13.0%	12 632	84.5%	-	-	(100.0%)
Finance charges	412	-	-	-	-	-	-	-	206	-	206	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	4 021	4 021	1 096	27.3%	1 188	29.6%	1 577	39.2%	744	18.5%	4 605	114.5%	234	52.3%	217.9%
Contracted services	26 516	26 516	3 945	14.9%	16 239	61.2%	11 492	43.3%	7 212	27.2%	38 889	146.7%	2 190	188.7%	229.3%
Transfers and grants	-	-	-	-	-	-	-	-	(13 197)	-	(13 197)	-	-	.2%	(100.0%)
Other expenditure	87 555	103 136	14 188	16.2%	31 707	36.2%	21 673	21.0%	121 942	118.2%	189 510	183.7%	3 583	50.2%	3 302.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	4 776	-	4 776	-	-	-	(100.0%)
Surplus/(Deficit)	120 142	102 356	117 312		30 637		76 004		(53 373)		170 580		(10 168)		
Transfers recognised - capital	100 350	100 350	40 331	40.2%	42 193	42.0%	31 326	31.2%	(5 000)	(5.0%)	108 850	108.5%	-	45.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	220 492	202 706	157 643		72 830		107 330		(58 373)		279 430		(10 168)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	220 492	202 706	157 643		72 830		107 330		(58 373)		279 430		(10 168)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	220 492	202 706	157 643		72 830		107 330		(58 373)		279 430		(10 168)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	220 492	202 706	157 643		72 830		107 330		(58 373)		279 430		(10 168)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	210 294	189 764	16 462	7.8%	43 720	20.8%	35 418	18.7%	79 214	41.7%	174 813	92.1%	-	26.5%	(100.0%)
National Government	100 350	101 850	14 586	14.5%	43 720	43.6%	35 418	34.8%	11 192	11.0%	104 916	103.0%	-	40.6%	(100.0%)
Provincial Government	-	-	1 876	-	-	-	-	-	(1 876)	-	-	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	100 350	101 850	16 462	16.4%	43 720	43.6%	35 418	34.8%	9 316	9.1%	104 916	103.0%	-	40.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	109 944	87 914	-	-	-	-	-	-	69 898	79.5%	69 898	79.5%	-	9.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	210 294	189 764	16 462	7.8%	43 720	20.8%	35 418	18.7%	79 214	41.7%	174 813	92.1%	-	26.5%	(100.0%)
Governance and Administration	32 270	32 270	232	.7%	1 088	3.4%	393	1.2%	12 995	40.3%	14 708	45.6%	-	.4%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	3 460	-	3 460	-	-	-	(100.0%)
Budget & Treasury Office	32 270	32 270	232	.7%	-	-	-	-	-	-	232	.7%	-	-	-
Corporate Services	-	-	-	-	1 088	-	393	-	9 536	-	11 017	-	-	-	(100.0%)
Community and Public Safety	40 800	35 300	1 876	4.6%	5 727	14.0%	1 816	5.1%	2 995	8.5%	12 414	35.2%	-	17.4%	(100.0%)
Community & Social Services	29 300	29 300	1 876	6.4%	5 727	19.5%	368	1.3%	1 216	4.1%	9 187	31.4%	-	-	(100.0%)
Sport And Recreation	11 500	6 000	-	-	-	-	1 448	24.1%	1 779	29.7%	3 227	53.8%	-	35.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	93 224	78 171	14 355	15.4%	36 052	38.7%	27 887	35.7%	41 281	52.8%	119 575	153.0%	-	52.0%	(100.0%)
Planning and Development	800	800	-	-	380	47.5%	-	-	(170)	(21.2%)	210	26.2%	-	-	(100.0%)
Road Transport	92 424	77 371	14 355	15.5%	35 672	38.6%	27 887	36.0%	41 451	53.6%	119 365	154.3%	-	63.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	44 000	44 024	-	-	853	1.9%	5 321	12.1%	21 942	49.8%	28 116	63.9%	-	3.0%	(100.0%)
Electricity	26 000	26 024	-	-	-	-	807	3.1%	16 233	62.4%	17 040	65.5%	-	6.6%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	2 076	-	(2 076)	-	-	-	-	-	(100.0%)
Waste Management	18 000	18 000	-	-	853	4.7%	2 438	13.5%	7 785	43.3%	11 076	61.5%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	461 502	499 561	189 416	41.0%	138 358	30.0%	152 066	30.4%	20 722	4.1%	500 562	100.2%	7 706	145.1%	168.9%
Property rates, penalties and collection charges	8 479	11 427	600	7.1%	1 485	17.5%	4 726	41.4%	4 617	40.4%	11 428	100.0%	3 982	198.9%	16.0%
Service charges	2 539	651	103	4.1%	114	4.5%	207	31.8%	227	34.8%	651	100.0%	-	.7%	(100.0%)
Other revenue	10 608	45 235	6 779	63.9%	11 160	105.2%	24 707	54.6%	2 089	4.6%	44 735	98.9%	3 981	471.6%	(47.5%)
Government - operating	330 547	330 547	138 907	42.0%	80 674	24.4%	88 168	26.7%	10 798	3.3%	318 547	96.4%	-	73.4%	(100.0%)
Government - capital	100 350	100 350	40 331	40.2%	42 193	42.0%	31 326	31.2%	-	-	113 850	113.5%	(71)	354.3%	(100.0%)
Interest	8 979	11 350	2 697	30.0%	2 732	30.4%	2 931	25.8%	2 991	26.3%	11 350	100.0%	(186)	82.1%	(1 705.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(223 216)	(224 469)	(39 850)	17.9%	(61 593)	27.6%	(47 332)	21.1%	(76 534)	34.1%	(225 308)	100.4%	(26 958)	275.9%	183.9%
Suppliers and employees	(222 804)	(224 058)	(39 726)	17.8%	(61 458)	27.6%	(47 232)	21.1%	(75 119)	33.5%	(223 535)	99.8%	(26 951)	297.5%	178.7%
Finance charges	(412)	(412)	(88)	21.4%	(78)	19.0%	(100)	24.3%	(1 415)	343.7%	(1 681)	408.4%	(7)	109.0%	21 004.3%
Transfers and grants	-	-	(35)	-	(56)	-	-	-	-	-	(92)	-	-	1.6%	-
Net Cash from/(used) Operating Activities	238 287	275 092	149 567	62.8%	76 765	32.2%	104 733	38.1%	(55 812)	(20.3%)	275 253	100.1%	(19 252)	92.1%	189.9%
Cash Flow from Investing Activities															
Receipts	167	167	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	167	167	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(210 294)	(189 764)	(36 004)	17.1%	(67 046)	31.9%	(38 435)	20.3%	(48 279)	25.4%	(189 764)	100.0%	(16 955)	58.9%	184.7%
Capital assets	(210 294)	(189 764)	(36 004)	17.1%	(67 046)	31.9%	(38 435)	20.3%	(48 279)	25.4%	(189 764)	100.0%	(16 955)	58.9%	184.7%
Net Cash from/(used) Investing Activities	(210 127)	(189 597)	(36 004)	17.1%	(67 046)	31.9%	(38 435)	20.3%	(48 279)	25.5%	(189 764)	100.1%	(16 955)	58.9%	184.7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(672)	(677)	-	-	-	-	-	-	-	-	-	-	(697)	103.7%	(100.0%)
Repayment of borrowing	(672)	(677)	-	-	-	-	-	-	-	-	-	-	(697)	103.7%	(100.0%)
Net Cash from/(used) Financing Activities	(672)	(677)	-	-	-	-	-	-	-	-	-	-	(697)	103.7%	(100.0%)
Net Increase/(Decrease) in cash held	27 487	84 818	113 563	413.1%	9 719	35.4%	66 298	78.2%	(104 091)	(122.7%)	85 489	100.8%	(36 904)	144.2%	182.1%
Cash/cash equivalents at the year begin:	322 204	248 119	248 119	77.0%	361 682	112.3%	371 401	149.7%	437 699	176.4%	248 119	100.0%	335 290	66.6%	30.5%
Cash/cash equivalents at the year end:	349 691	332 937	361 682	103.4%	371 401	106.2%	437 699	131.5%	333 608	100.2%	333 608	100.2%	298 385	97.1%	11.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 779	5.1%	2 681	4.9%	2 477	4.5%	46 632	85.5%	54 568	36.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	279	1.8%	276	1.8%	256	1.6%	14 725	94.8%	15 536	10.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(465)	(.6%)	(408)	(.5%)	20	-	81 517	101.1%	80 663	53.5%	-	-	-	-
Total By Income Source	2 593	1.7%	2 548	1.7%	2 753	1.8%	142 874	94.8%	150 768	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 549	7.1%	1 566	7.1%	1 792	8.2%	16 995	77.6%	21 902	14.5%	-	-	-	-
Commercial	208	1.6%	155	1.2%	146	1.1%	12 410	96.1%	12 919	8.6%	-	-	-	-
Households	828	.7%	818	.7%	806	.7%	113 340	97.9%	115 792	76.8%	-	-	-	-
Other	9	5.8%	9	5.8%	9	5.8%	129	82.7%	155	.1%	-	-	-	-
Total By Customer Group	2 593	1.7%	2 548	1.7%	2 753	1.8%	142 874	94.8%	150 768	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 086	94.0%	-	-	-	-	134	6.0%	2 219	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 086	94.0%	-	-	-	-	134	6.0%	2 219	100.0%

Contact Details

Municipal Manager	Ms Tsakani Charlotte Ngobeni	015 851 0110
Financial Manager	Mr Rodgers Maringa	015 851 0153

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: VHEMBE (DC34)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	1 081 459	1 084 038	129 413	12.0%	68 974	6.4%	108 910	10.0%	287 195	26.5%	594 491	54.8%	100 315	113.0%	186.3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	15 133	-	15 133	-	-	-	(100.0%)
Service charges - water revenue	134 621	134 621	-	-	-	-	10 486	7.8%	13 655	10.1%	24 142	17.9%	10 035	123.0%	36.1%
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	17 423	367.2%	(100.0%)
Rental of facilities and equipment	11	4	-	-	-	-	-	-	-	-	-	-	-	50.0%	-
Interest earned - external investments	22 000	23 000	-	-	-	-	2 087	9.1%	4 774	20.8%	6 861	29.8%	3 630	95.4%	31.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	68 974	-	-	-	-	-	68 974	-	-	-	-
Transfers recognised - operational	919 557	919 557	129 413	14.1%	-	-	95 890	10.4%	251 244	27.3%	476 547	51.8%	68 478	111.3%	266.9%
Other own revenue	5 270	6 856	-	-	-	-	447	6.5%	2 388	34.8%	2 834	41.3%	749	81.0%	218.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	982 195	955 257	129 413	13.2%	122 183	12.4%	158 843	16.6%	287 195	30.1%	697 633	73.0%	129 458	72.7%	121.8%
Employee related costs	572 102	569 779	105 451	18.4%	87 226	15.2%	111 024	19.5%	142 757	25.1%	446 458	78.4%	94 091	90.6%	51.7%
Remuneration of councillors	11 853	10 403	584	4.9%	2 087	17.6%	4 749	45.7%	1 530	14.7%	8 949	86.0%	2 042	87.8%	(25.1%)
Debt impairment	10 600	27 791	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 191	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	83 325	27 900	-	-	-	-	-	-	-	-	-	-	-	65.6%	-
Other Materials	87 666	94 965	12 205	13.9%	8 789	10.0%	4 763	5.0%	5 751	6.1%	31 508	33.2%	318	30.6%	1 709.4%
Contracted services	40 901	65 702	1 439	3.5%	20 794	50.8%	28 572	43.5%	4 664	7.1%	55 470	84.4%	1 788	99.0%	160.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	154 558	138 717	9 734	6.3%	3 288	2.1%	9 735	7.0%	132 492	95.5%	155 249	111.9%	31 220	68.1%	324.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	99 263	128 780	-		(53 209)		(49 933)		(0)		(103 142)		(29 143)		
Transfers recognised - capital	544 895	544 895	-	-	-	-	-	-	-	-	-	-	-	74.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	644 158	673 675	-		(53 209)		(49 933)		(0)		(103 142)		(29 143)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	644 158	673 675	-		(53 209)		(49 933)		(0)		(103 142)		(29 143)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	644 158	673 675	-		(53 209)		(49 933)		(0)		(103 142)		(29 143)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	644 158	673 675	-		(53 209)		(49 933)		(0)		(103 142)		(29 143)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	644 158	664 106	129 653	20.1%	99 825	15.5%	96 131	14.5%	166 078	25.0%	491 686	74.0%	160 693	62.9%	3.4%
National Government	544 895	554 562	129 653	23.8%	99 825	18.3%	96 131	17.3%	166 078	29.9%	491 686	88.7%	160 693	70.6%	3.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	544 895	554 562	129 653	23.8%	99 825	18.3%	96 131	17.3%	166 078	29.9%	491 686	88.7%	160 693	70.6%	3.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	99 263	109 544	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	644 158	664 106	129 653	20.1%	99 825	15.5%	96 131	14.5%	166 078	25.0%	491 686	74.0%	160 693	62.9%	3.4%
Governance and Administration	14 386	950	1 347	9.4%	1 409	9.8%	116	12.2%	-	-	2 872	302.3%	-	5.1%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	14 386	950	-	-	518	3.6%	-	-	-	-	518	54.5%	-	-	-
Corporate Services	-	-	1 347	-	892	-	116	-	-	-	2 355	-	-	-	-
Community and Public Safety	17 543	12 575	430	2.5%	936	5.3%	3	-	-	-	1 370	10.9%	63	4.1%	(100.0%)
Community & Social Services	17 543	12 575	430	2.5%	936	5.3%	3	-	-	-	1 370	10.9%	63	4.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 363	2 249	377	15.9%	1 188	50.3%	1 070	47.6%	357	15.9%	2 991	133.0%	640	48.5%	(44.2%)
Planning and Development	2 363	2 249	377	15.9%	1 188	50.3%	1 070	47.6%	357	15.9%	2 991	133.0%	640	48.5%	(44.2%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	609 866	648 332	127 498	20.9%	96 291	15.8%	94 942	14.6%	165 721	25.6%	484 453	74.7%	159 990	64.9%	3.6%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	609 866	648 332	127 498	20.9%	96 291	15.8%	94 942	14.6%	165 721	25.6%	484 453	74.7%	159 990	64.9%	3.6%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 541 181	2 683 119	608 209	39.5%	454 013	29.5%	48 658	1.8%	22 456	.8%	1 133 337	42.2%	30 529	83.4%	(26.4%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	53 848	152 355	939	1.7%	31 564	58.6%	38 020	25.0%	12 344	8.1%	82 868	54.4%	27 458	156.6%	(55.0%)
Other revenue	5 281	10 333	1 247	23.6%	1 075	20.3%	1 738	16.8%	2 850	27.6%	6 909	66.9%	1 303	828.0%	118.6%
Government - operating	919 557	1 553 785	379 365	41.3%	254 863	27.7%	728	-	-	-	634 956	40.9%	-	96.2%	-
Government - capital	544 895	931 999	225 599	41.4%	161 505	29.6%	675	.1%	-	-	387 779	41.6%	-	52.4%	-
Interest	17 600	34 646	1 059	6.0%	5 006	28.4%	7 497	21.6%	7 263	21.0%	20 825	60.1%	1 767	86.6%	311.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(951 795)	(1 358 549)	(227 984)	24.0%	(175 307)	18.4%	(158 843)	11.7%	(289 309)	21.3%	(851 444)	62.7%	(129 458)	62.6%	123.5%
Suppliers and employees	(950 604)	(1 357 235)	(227 938)	24.0%	(175 230)	18.4%	(158 809)	11.7%	(289 285)	21.3%	(851 262)	62.7%	(129 415)	66.9%	123.5%
Finance charges	(1 191)	(1 314)	(46)	3.9%	(78)	6.5%	(34)	2.6%	(24)	1.8%	(182)	13.8%	(43)	10.1%	(43.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	589 386	1 324 570	380 225	64.5%	278 705	47.3%	(110 186)	(8.3%)	(266 853)	(20.1%)	281 893	21.3%	(98 929)	113.0%	169.7%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(644 158)	(245 909)	(146 410)	22.7%	(99 500)	15.4%	(96 131)	39.1%	(107 301)	43.6%	(449 341)	182.7%	(256 173)	88.2%	(58.1%)
Capital assets	(644 158)	(245 909)	(146 410)	22.7%	(99 500)	15.4%	(96 131)	39.1%	(107 301)	43.6%	(449 341)	182.7%	(256 173)	88.2%	(58.1%)
Net Cash from/(used) Investing Activities	(644 158)	(245 909)	(146 410)	22.7%	(99 500)	15.4%	(96 131)	39.1%	(107 301)	43.6%	(449 341)	182.7%	(256 173)	88.2%	(58.1%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(54 772)	1 078 661	233 816	(426.9%)	179 206	(327.2%)	(206 316)	(19.1%)	(374 154)	(34.7%)	(167 449)	(15.5%)	(355 102)	(465.9%)	5.4%
Cash/cash equivalents at the year begin:	229 031	229 031	622 124	271.6%	855 940	373.7%	1 035 145	452.0%	828 829	361.9%	622 124	271.6%	1 290 218	313.0%	(35.8%)
Cash/cash equivalents at the year end:	174 259	1 307 692	855 940	491.2%	1 035 145	594.0%	828 829	63.4%	454 675	34.8%	454 675	34.8%	935 116	408.3%	(51.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 759	8.8%	12 548	7.5%	10 941	6.5%	129 166	77.2%	167 414	97.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	414	7.9%	1 537	29.3%	3 293	62.8%	5 245	3.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	14 759	8.5%	12 962	7.5%	12 478	7.2%	132 459	76.7%	172 658	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 759	8.5%	12 962	7.5%	12 478	7.2%	132 459	76.7%	172 658	100.0%	-	-	-	-
Total By Customer Group	14 759	8.5%	12 962	7.5%	12 478	7.2%	132 459	76.7%	172 658	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	445	2.2%	3 264	16.4%	2 175	10.9%	14 050	70.5%	19 933	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	445	2.2%	3 264	16.4%	2 175	10.9%	14 050	70.5%	19 933	100.0%

Contact Details

Municipal Manager	Mrs Tshimangadzo Sylvia(Acting MM)	015 960 2009
Financial Manager	Mr Thifhelimbilu David(Acting CFO)	015 960 2032

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BLOUBERG (LIM351)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	261 695	261 695	92 395	35.3%	63 297	24.2%	119 002	45.5%	-	-	274 693	105.0%	45 687	92.6%	(100.0%)
Property rates	27 000	27 000	21 381	79.2%	600	2.2%	602	2.2%	-	-	22 583	83.6%	257	89.8%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	28 666	28 666	1 428	5.0%	4 162	14.5%	4 974	17.3%	-	-	10 564	36.9%	1 654	63.4%	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 000	1 000	29	2.9%	89	8.9%	85	8.5%	-	-	203	20.3%	38	44.3%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	315	315	45	14.3%	138	43.8%	143	45.4%	-	-	326	103.5%	62	115.7%	(100.0%)
Interest earned - external investments	1 700	1 700	0	-	147	8.6%	155	9.1%	-	-	302	17.8%	115	77.6%	(100.0%)
Interest earned - outstanding debtors	631	631	27	4.2%	35	5.5%	54	8.5%	-	-	115	18.3%	20	24.6%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 440	3 440	21	.6%	88	2.6%	88	2.6%	-	-	197	5.7%	69	17.4%	(100.0%)
Licences and permits	4 000	4 000	211	5.3%	599	15.0%	708	17.7%	-	-	1 519	38.0%	376	85.4%	(100.0%)
Agency services	150	150	861	574.0%	1 166	777.1%	-	-	-	-	2 027	1 351.1%	808	340.6%	(100.0%)
Transfers recognised - operational	189 579	189 579	68 146	35.9%	55 910	29.5%	111 820	59.0%	-	-	235 876	124.4%	42 188	102.5%	(100.0%)
Other own revenue	5 214	5 214	245	4.7%	362	6.9%	373	7.2%	-	-	980	18.8%	100	22.4%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	300 562	300 562	11 116	3.7%	38 917	12.9%	38 023	12.7%	-	-	88 057	29.3%	25 146	75.8%	(100.0%)
Employee related costs	108 265	108 265	7 815	7.2%	16 640	15.4%	17 015	15.7%	-	-	41 469	38.3%	7 720	78.2%	(100.0%)
Remuneration of councillors	16 757	16 757	1 316	7.9%	2 624	15.7%	2 624	15.7%	-	-	6 563	39.2%	1 403	73.3%	(100.0%)
Debt impairment	7 559	7 559	-	-	-	-	-	-	-	-	-	-	-	218.1%	-
Depreciation and asset impairment	39 315	39 315	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	30 000	30 000	63	.2%	2 612	8.7%	39	.1%	-	-	2 714	9.0%	2 185	85.0%	(100.0%)
Other Materials	4 370	4 370	48	1.1%	571	13.1%	492	11.2%	-	-	1 110	25.4%	29	51.1%	(100.0%)
Contracted services	12 705	12 705	-	-	2 180	17.2%	2 511	19.8%	-	-	4 691	36.9%	855	75.1%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	81 592	81 592	1 875	2.3%	14 291	17.5%	15 342	18.8%	-	-	31 509	38.6%	12 954	92.5%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(38 866)	(38 866)	81 278		24 379		80 979		-		186 637		20 541		
Transfers recognised - capital	47 786	47 786	24 369	51.0%	25 569	53.5%	51 138	107.0%	-	-	101 076	211.5%	3 977	102.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 920	13 920	105 647		49 948		132 117		-		287 713		24 518		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	13 920	13 920	105 647		49 948		132 117		-		287 713		24 518		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 920	13 920	105 647		49 948		132 117		-		287 713		24 518		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 920	13 920	105 647		49 948		132 117		-		287 713		24 518		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	60 107	55 628	3 549	5.9%	22 365	37.2%	565	1.0%	-	-	26 479	47.6%	2 913	59.9%	(100.0%)
National Government	45 611	50 478	3 332	7.3%	18 846	41.3%	-	-	-	-	22 179	43.9%	2 341	63.2%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	50 611	50 478	3 332	6.6%	18 846	37.2%	-	-	-	-	22 179	43.9%	2 341	63.2%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 495	5 150	217	2.3%	3 519	37.1%	565	11.0%	-	-	4 301	83.5%	572	48.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	60 107	55 628	3 549	5.9%	22 365	37.2%	565	1.0%	-	-	26 479	47.6%	2 913	59.9%	(100.0%)
Governance and Administration	3 115	1 300	217	7.0%	352	11.3%	565	43.4%	-	-	1 133	87.2%	-	69.0%	-
Executive & Council	-	-	29	-	-	-	-	-	-	-	29	-	-	9.5%	-
Budget & Treasury Office	3 115	1 300	-	-	352	11.3%	565	43.4%	-	-	916	70.5%	-	-	-
Corporate Services	-	-	189	-	-	-	-	-	-	-	189	-	-	-	-
Community and Public Safety	9 570	80	-	-	5 441	56.8%	-	-	-	-	5 441	6 800.8%	1 555	19.6%	(100.0%)
Community & Social Services	2 500	-	-	-	3 332	133.3%	-	-	-	-	3 332	-	1 555	30.5%	(100.0%)
Sport And Recreation	6 820	-	-	-	2 108	30.9%	-	-	-	-	2 108	-	-	-	-
Public Safety	250	80	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 996	42 297	3 332	9.5%	15 099	43.1%	-	-	-	-	18 431	43.6%	1 358	114.9%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	34 996	42 297	3 332	9.5%	15 099	43.1%	-	-	-	-	18 431	43.6%	1 358	114.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 425	11 951	-	-	1 474	11.9%	-	-	-	-	1 474	12.3%	-	8.8%	-
Electricity	12 175	11 951	-	-	1 474	12.1%	-	-	-	-	1 474	12.3%	-	9.3%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	305 681	311 926	95 105	31.1%	92 045	30.1%	51 363	16.5%	-	-	238 512	76.5%	49 602	94.3%	(100.0%)
Property rates, penalties and collection charges	25 500	26 500	795	3.1%	2 233	8.8%	4 322	16.3%	-	-	7 350	27.7%	932	59.2%	(100.0%)
Service charges	27 466	27 166	3 800	13.8%	4 589	16.7%	3 664	13.5%	-	-	12 053	44.4%	1 665	62.4%	(100.0%)
Other revenue	13 120	14 950	1 250	9.5%	948	7.2%	42 979	287.5%	-	-	45 177	302.2%	699	63.4%	(100.0%)
Government - operating	189 579	188 524	70 161	37.0%	56 400	29.8%	59	-	-	-	126 620	67.2%	42 188	103.0%	(100.0%)
Government - capital	47 786	52 786	18 824	39.4%	27 569	57.7%	-	-	-	-	46 393	87.9%	3 977	102.5%	(100.0%)
Interest	2 231	2 000	276	12.4%	306	13.7%	316	15.8%	-	-	898	44.9%	141	84.3%	(100.0%)
Dividends	-	-	-	-	-	-	23	-	-	-	23	-	-	-	-
Payments	(251 708)	(302 486)	(39 681)	15.8%	(53 559)	21.3%	(45 062)	14.9%	-	-	(138 302)	45.7%	(25 146)	82.8%	(100.0%)
Suppliers and employees	(251 708)	(302 486)	(39 681)	15.8%	(53 559)	21.3%	(45 062)	14.9%	-	-	(138 302)	45.7%	(25 146)	82.8%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53 973	9 441	55 424	102.7%	38 486	71.3%	6 300	66.7%	-	-	100 211	1 061.5%	24 456	145.5%	(100.0%)
Cash Flow from Investing Activities															
Receipts	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(60 107)	-	(2 371)	3.9%	(20 447)	34.0%	(12 173)	-	-	-	(34 991)	-	(2 913)	59.6%	(100.0%)
Capital assets	(60 107)	-	(2 371)	3.9%	(20 447)	34.0%	(12 173)	-	-	-	(34 991)	-	(2 913)	59.6%	(100.0%)
Net Cash from/(used) Investing Activities	(55 107)	-	(2 371)	4.3%	(20 447)	37.1%	(12 173)	-	-	-	(34 991)	-	(2 913)	59.6%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 133)	9 441	53 053	(4 681.4%)	18 039	(1 591.8%)	(5 872)	(62.2%)	-	-	65 220	690.8%	21 544	(514.6%)	(100.0%)
Cash/cash equivalents at the year begin:	51 697	51 697	14 283	27.6%	67 337	130.3%	85 375	165.1%	-	-	14 283	27.6%	63 773	47.6%	(100.0%)
Cash/cash equivalents at the year end:	50 564	61 138	67 337	133.2%	85 375	168.8%	79 503	130.0%	-	-	79 503	130.0%	85 317	109.6%	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr MACHABA MJ(Acting)	015 505 7163
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOLEMOLE (LIM353)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	200 027	213 779	64 945	32.5%	47 937	24.0%	13 445	6.3%	3 018	1.4%	129 345	60.5%	70 152	112.6%	(95.7%)
Property rates	14 480	14 480	3 799	26.2%	3 502	24.2%	3 642	25.2%	1 208	8.3%	12 151	83.9%	5 922	118.2%	(79.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	8 702	8 702	1 440	16.5%	1 872	21.5%	2 369	27.2%	513	5.9%	6 193	71.2%	776	49.3%	(34.0%)
Service charges - water revenue	-	-	224	-	392	-	(619)	-	125	-	121	-	236	66.0%	(47.0%)
Service charges - sanitation revenue	-	-	123	-	185	-	(308)	-	61	-	61	-	(30)	(3.9%)	(303.2%)
Service charges - refuse revenue	2 167	-	157	7.2%	-	-	-	-	-	-	157	-	232	11.3%	(100.0%)
Service charges - other	-	2 167	1 182	-	460	-	460	21.2%	153	7.1%	2 257	104.1%	327	-	(53.0%)
Rental of facilities and equipment	269	269	55	20.4%	22	8.3%	79	29.3%	20	7.3%	176	65.3%	543	471.1%	(96.4%)
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	1 191	-	(100.0%)
Interest earned - outstanding debtors	1 404	1 404	235	16.7%	452	32.2%	202	14.4%	48	3.4%	936	66.7%	(145)	27.0%	(133.0%)
Dividends received	2 000	2 000	208	10.4%	853	42.7%	251	12.5%	171	8.5%	1 483	74.1%	(1 071)	(5.0%)	(116.0%)
Fines	7 856	7 857	1 665	21.2%	2 096	26.7%	(2 821)	(35.9%)	710	9.0%	1 650	21.0%	(245)	31.8%	(389.8%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	1 178	-	(100.0%)
Agency services	2 347	2 347	-	-	-	-	1 538	65.5%	-	-	1 538	65.5%	1 008	-	(100.0%)
Transfers recognised - operational	133 413	133 413	55 813	41.8%	37 996	28.5%	4 057	3.0%	-	-	97 866	73.4%	58 544	140.5%	(100.0%)
Other own revenue	27 388	41 140	44	.2%	106	.4%	4 597	11.2%	9	-	4 757	11.6%	1 686	29.0%	(99.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	182 358	203 156	35 297	19.4%	42 656	23.4%	59 021	29.1%	13 533	6.7%	150 506	74.1%	34 716	74.4%	(61.0%)
Employee related costs	84 761	84 773	18 182	21.5%	18 984	22.4%	20 857	24.6%	6 545	7.7%	64 569	76.2%	(7 761)	62.3%	(184.3%)
Remuneration of councillors	12 865	12 865	2 974	23.1%	2 977	23.1%	3 294	25.6%	1 028	8.0%	10 273	79.9%	(1 277)	77.8%	(180.5%)
Debt impairment	5 507	5 507	-	-	-	-	3 407	61.9%	-	-	3 407	61.9%	29 524	328.2%	(100.0%)
Depreciation and asset impairment	8 149	8 149	-	-	3 961	48.6%	2 837	34.8%	956	11.7%	7 753	95.1%	2 058	84.1%	(53.6%)
Finance charges	1 184	1 184	15	1.2%	19	1.6%	845	71.4%	92	7.7%	971	82.0%	43	3.9%	112.9%
Bulk purchases	7 800	7 800	2 656	34.1%	1 391	17.8%	1 930	24.7%	264	3.4%	6 241	80.0%	1 421	75.6%	(81.4%)
Other Materials	3 584	4 584	878	24.5%	1 268	35.4%	1 152	25.1%	336	7.3%	3 634	79.3%	5 046	160.4%	(93.3%)
Contracted services	27 982	32 445	4 639	16.6%	5 882	21.0%	5 595	17.2%	2 015	6.2%	18 132	55.9%	7 594	47.7%	(73.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	30 527	45 850	5 953	19.5%	8 174	26.8%	19 104	41.7%	2 297	5.0%	35 527	77.5%	(1 933)	77.3%	(218.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	17 669	10 623	29 648		5 281		(45 576)		(10 515)		(21 161)		35 436		
Transfers recognised - capital	32 768	46 768	-	-	23 171	70.7%	33 325	71.3%	-	-	56 496	120.8%	26 187	102.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	50 437	57 391	29 648		28 452		(12 250)		(10 515)		35 335		61 623		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	50 437	57 391	29 648		28 452		(12 250)		(10 515)		35 335		61 623		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	50 437	57 391	29 648		28 452		(12 250)		(10 515)		35 335		61 623		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50 437	57 391	29 648		28 452		(12 250)		(10 515)		35 335		61 623		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	50 437	57 386	1 439	2.9%	29 363	58.2%	15 532	27.1%	8 534	14.9%	54 869	95.6%	7 373	63.0%	15.8%
National Government	32 768	50 044	-	-	18 757	57.2%	13 470	26.9%	6 398	12.8%	38 624	77.2%	(27 573)	7.1%	(123.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 828	50 044	-	-	18 757	57.1%	13 470	26.9%	6 398	12.8%	38 624	77.2%	(27 573)	6.3%	(123.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 609	7 342	1 439	8.2%	10 606	60.2%	2 062	28.1%	2 136	29.1%	16 244	221.3%	34 946	211.5%	(93.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	50 437	57 386	1 439	2.9%	29 363	58.2%	15 532	27.1%	8 534	14.9%	54 869	95.6%	7 373	63.0%	15.8%
Governance and Administration	3 950	6 702	147	3.7%	921	23.3%	534	8.0%	350	5.2%	1 952	29.1%	2 235	59.4%	(84.3%)
Executive & Council	350	1 550	-	-	-	-	84	5.4%	-	-	84	5.4%	208	69.5%	(100.0%)
Budget & Treasury Office	3 100	-	-	-	-	-	-	-	-	-	-	-	3 684	54.8%	(100.0%)
Corporate Services	500	5 152	147	29.4%	921	184.1%	451	8.8%	350	6.8%	1 869	36.3%	(1 657)	-	(121.1%)
Community and Public Safety	8 760	6 537	-	-	3 715	42.4%	697	10.7%	15	.2%	4 426	67.7%	1 829	62.3%	(99.2%)
Community & Social Services	-	486	-	-	-	-	467	96.1%	-	-	467	96.1%	(8 877)	-	(100.0%)
Sport And Recreation	8 710	6 000	-	-	3 715	42.7%	229	3.8%	-	-	3 944	65.7%	10 706	64.2%	(100.0%)
Public Safety	50	50	-	-	-	-	-	-	15	30.0%	15	30.0%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	36 827	41 328	-	-	16 363	44.4%	14 301	34.6%	5 082	12.3%	35 746	86.5%	(17 842)	-	(128.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	36 827	41 328	-	-	16 363	44.4%	14 301	34.6%	5 082	12.3%	35 746	86.5%	(17 842)	-	(128.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	900	2 819	1 292	143.6%	8 365	929.5%	-	-	3 087	109.5%	12 744	452.1%	21 150	59.6%	(85.4%)
Electricity	900	2 819	-	-	-	-	-	-	-	-	-	-	756	26.3%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	1 292	-	8 365	-	-	-	3 087	-	12 744	-	20 394	70.2%	(84.9%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	215 969	215 969	79 429	36.8%	56 416	26.1%	19 191	8.9%	8 643	4.0%	163 678	75.8%	22 181	90.2%	(61.0%)
Property rates, penalties and collection charges	10 860	10 860	783	7.2%	879	8.1%	1 160	10.7%	720	6.6%	3 542	32.6%	2 379	33.4%	(69.7%)
Service charges	8 152	8 152	1 124	13.8%	2 286	28.0%	5 582	68.5%	3 439	42.2%	12 430	152.5%	883	51.4%	289.4%
Other revenue	27 722	27 722	1 824	6.6%	2 293	8.3%	(4 612)	(16.6%)	2 497	9.0%	2 002	7.2%	2 556	57.4%	(2.3%)
Government - operating	133 413	133 413	56 089	42.0%	39 166	29.4%	303	2%	1 055	.8%	96 613	72.4%	7 135	102.3%	(85.2%)
Government - capital	32 768	32 768	19 386	59.2%	10 911	33.3%	16 196	49.4%	-	-	46 493	141.9%	9 013	89.6%	(100.0%)
Interest	3 053	3 053	171	5.6%	881	28.9%	562	18.4%	931	30.5%	2 545	83.3%	209	44.1%	346.7%
Dividends	-	-	53	-	-	-	-	-	-	-	53	-	7	-	(100.0%)
Payments	(175 551)	(175 551)	(35 297)	20.1%	(38 696)	22.0%	(53 154)	30.3%	(40 967)	23.3%	(168 114)	95.8%	(28 973)	98.6%	41.4%
Suppliers and employees	(174 367)	(174 367)	(35 283)	20.2%	(38 677)	22.2%	(52 308)	30.0%	(40 693)	23.3%	(166 961)	95.8%	(25 800)	96.2%	57.7%
Finance charges	(1 184)	(1 184)	(15)	1.2%	(19)	1.6%	(845)	71.4%	(274)	23.1%	(1 153)	97.4%	(1 168)	-	(76.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	(2 005)	-	(100.0%)
Net Cash from/(used) Operating Activities	40 418	40 418	44 132	109.2%	17 720	43.8%	(33 963)	(84.0%)	(32 325)	(80.0%)	(4 436)	(11.0%)	(6 792)	74.5%	375.9%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(50 437)	(50 437)	(2 334)	4.6%	(29 363)	58.2%	1 484	(2.9%)	(7 168)	14.2%	(37 381)	74.1%	(6 514)	-	10.0%
Capital assets	(50 437)	(50 437)	(2 334)	4.6%	(29 363)	58.2%	1 484	(2.9%)	(7 168)	14.2%	(37 381)	74.1%	(6 514)	-	10.0%
Net Cash from/(used) Investing Activities	(50 437)	(50 437)	(2 334)	4.6%	(29 363)	58.2%	1 484	(2.9%)	(7 168)	14.2%	(37 381)	74.1%	(6 514)	-	10.0%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(10 019)	(10 019)	41 798	(417.2%)	(11 643)	116.2%	(32 480)	324.2%	(39 492)	394.2%	(41 817)	417.4%	(13 306)	17.9%	196.8%
Cash/cash equivalents at the year begin:	39 005	39 005	59 986	153.8%	101 784	261.0%	90 141	231.1%	57 661	147.8%	59 986	153.8%	59 110	100.0%	(2.5%)
Cash/cash equivalents at the year end:	28 986	28 986	101 784	351.2%	90 141	311.0%	57 661	198.9%	18 169	62.7%	18 169	62.7%	45 804	44.4%	(60.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	82	3.6%	123	5.4%	98	4.3%	1 992	86.8%	2 295	2.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	131	5.6%	94	4.0%	143	6.1%	1 973	84.3%	2 341	2.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	766	1.4%	766	1.4%	760	1.3%	54 431	96.0%	56 723	58.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	60	5.4%	57	5.2%	56	5.1%	924	84.3%	1 096	1.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	150	2.0%	146	2.0%	144	1.9%	7 016	94.1%	7 457	7.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	565	2.0%	487	1.8%	549	2.0%	26 139	94.2%	27 739	28.4%	-	-	-	-
Total By Income Source	1 754	1.8%	1 673	1.7%	1 751	1.8%	92 475	94.7%	97 652	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	639	1.4%	730	1.6%	624	1.4%	42 626	95.5%	44 619	45.7%	-	-	-	-
Commercial	185	3.0%	205	3.4%	171	2.8%	5 532	90.8%	6 093	6.2%	-	-	-	-
Households	526	2.9%	491	2.7%	466	2.6%	16 591	91.8%	18 074	18.5%	-	-	-	-
Other	403	1.4%	246	.9%	490	1.7%	27 726	96.0%	28 866	29.6%	-	-	-	-
Total By Customer Group	1 754	1.8%	1 673	1.7%	1 751	1.8%	92 475	94.7%	97 652	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	20	42.4%	-	-	-	-	27	57.6%	46	100.0%
Total	20	42.4%	-	-	-	-	27	57.6%	46	100.0%

Contact Details

Municipal Manager	Mr Mosena Maphala Lawrence	015 501 0243
Financial Manager	Mr Nkalanga A Sfiso	015 501 0243

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	3 634 554	3 584 947	791 237	21.8%	749 653	20.6%	761 482	21.2%	847 716	23.6%	3 150 088	87.9%	754 843	85.5%	12.3%
Property rates	461 484	431 818	103 474	22.4%	104 263	22.6%	102 542	23.7%	114 339	26.5%	424 619	98.3%	97 021	92.0%	17.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 054 944	1 054 944	236 844	22.5%	216 927	20.6%	228 666	21.7%	259 029	24.6%	941 466	89.2%	373 819	88.8%	(30.7%)
Service charges - water revenue	248 450	277 273	59 281	23.9%	65 517	26.4%	67 091	24.2%	65 114	23.5%	257 002	92.7%	(143 945)	49.7%	(145.2%)
Service charges - sanitation revenue	102 529	123 864	27 279	26.6%	28 092	27.4%	31 126	25.1%	27 525	22.2%	114 023	92.1%	(124)	88.0%	(22 316.7%)
Service charges - refuse revenue	112 947	118 636	28 025	24.8%	31 642	28.0%	27 835	23.5%	27 051	22.8%	114 553	96.6%	8 963	90.2%	201.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	37 297	37 297	4 404	11.8%	2 949	7.9%	5 413	14.5%	1 956	5.2%	14 722	39.5%	(12 394)	14.4%	(115.8%)
Interest earned - external investments	47 281	27 281	4 517	9.6%	1 267	2.7%	-	-	643	2.4%	6 428	23.6%	4 455	58.7%	(85.6%)
Interest earned - outstanding debtors	80 000	80 000	5 388	6.7%	13 647	17.1%	17 855	22.3%	38 397	48.0%	75 287	94.1%	5 518	85.9%	595.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	16 000	16 000	7 009	43.8%	7 153	44.7%	5 874	36.7%	4 976	31.1%	25 012	156.3%	15 239	134.3%	(67.3%)
Licences and permits	14 890	14 890	2 401	16.1%	4 960	33.3%	6 902	46.4%	6 466	43.4%	20 729	139.2%	(1 394)	108.7%	(563.8%)
Agency services	25 000	25 000	5 065	20.3%	13 623	54.5%	20 133	80.5%	7 783	31.1%	46 605	186.4%	(432)	97.2%	(1 902.3%)
Transfers recognised - operational	1 008 780	978 326	228 133	22.6%	243 173	24.1%	226 001	23.1%	268 841	27.5%	966 148	98.8%	274 014	90.7%	(1.9%)
Other own revenue	424 952	399 618	79 416	18.7%	16 440	3.9%	22 043	5.5%	25 596	6.4%	143 496	35.9%	134 104	78.8%	(80.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 348 689	3 406 349	753 305	22.5%	858 879	25.6%	723 787	21.2%	732 087	21.5%	3 068 059	90.1%	959 509	99.2%	(23.7%)
Employee related costs	817 423	852 667	175 580	21.5%	198 438	24.3%	191 595	22.5%	191 997	22.5%	757 610	88.9%	174 938	89.0%	9.8%
Remuneration of councillors	40 518	40 518	9 180	22.7%	9 259	22.9%	10 345	25.5%	9 575	23.6%	38 360	94.7%	9 157	95.7%	4.6%
Debt impairment	235 000	200 000	58 750	25.0%	58 750	25.0%	58 750	29.4%	58 750	29.4%	235 000	117.5%	13 750	91.7%	327.3%
Depreciation and asset impairment	190 000	190 000	47 500	25.0%	47 500	25.0%	47 500	25.0%	47 500	25.0%	190 000	100.0%	46 250	100.0%	2.7%
Finance charges	107 500	82 500	2 147	2.0%	6 037	5.6%	-	-	5 010	6.1%	13 193	16.0%	27 170	114.3%	(81.6%)
Bulk purchases	905 497	880 497	234 083	25.9%	199 284	22.0%	176 828	20.1%	222 403	25.3%	832 599	94.6%	279 551	99.7%	(20.4%)
Other Materials	37 666	39 266	15 105	40.1%	10 478	27.8%	7 127	18.2%	10 858	27.7%	43 568	111.0%	6 673	50.7%	62.7%
Contracted services	796 325	891 283	160 950	20.2%	289 814	36.4%	186 525	20.9%	131 445	14.7%	768 735	86.3%	246 871	98.4%	(46.8%)
Transfers and grants	11 500	11 500	2 100	18.3%	2 060	17.9%	1 950	17.0%	2 310	20.1%	8 420	73.2%	3 360	188.5%	(31.3%)
Other expenditure	207 260	218 119	47 909	23.1%	37 258	18.0%	43 167	19.8%	34 461	15.8%	162 796	74.6%	151 790	131.5%	(77.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	17 777	-	17 777	-	-	-	(100.0%)
Surplus/(Deficit)	285 865	178 598	37 932		(109 225)		37 694		115 628		82 030		(204 665)		
Transfers recognised - capital	798 465	911 744	167 088	20.9%	316 861	39.7%	200 067	21.9%	223 054	24.5%	907 070	99.5%	207 783	74.3%	7.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	14 400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 098 730	1 090 342	205 020		207 636		237 761		338 683		989 100		3 118		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 098 730	1 090 342	205 020		207 636		237 761		338 683		989 100		3 118		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 098 730	1 090 342	205 020		207 636		237 761		338 683		989 100		3 118		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 098 730	1 090 342	205 020		207 636		237 761		338 683		989 100		3 118		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	1 912 547	1 912 547	198 728	10.4%	363 835	19.0%	238 064	12.4%	460 793	24.1%	1 261 420	66.0%	293 985	78.1%	56.7%
National Government	798 465	798 465	167 088	20.9%	320 680	40.2%	196 248	24.6%	387 648	48.5%	1 071 664	134.2%	208 041	78.5%	86.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	798 465	798 465	167 088	20.9%	320 680	40.2%	196 248	24.6%	387 648	48.5%	1 071 664	134.2%	208 041	78.5%	86.3%
Borrowing	830 000	830 000	15 958	1.9%	(15 958)	(1.9%)	-	-	4 333	.5%	4 333	.5%	(191)	99.9%	(2 372.1%)
Internally generated funds	269 682	269 682	15 682	5.8%	59 114	21.9%	41 588	15.4%	68 811	25.5%	185 194	68.7%	86 135	70.3%	(20.1%)
Public contributions and donations	14 400	14 400	-	-	-	-	228	1.6%	-	-	228	1.6%	-	-	-
Capital Expenditure Standard Classification	1 912 547	1 912 547	198 728	10.4%	363 835	19.0%	238 064	12.4%	460 793	24.1%	1 261 420	66.0%	293 985	78.1%	56.7%
Governance and Administration	332 907	332 907	9 862	3.0%	8 067	2.4%	8 482	2.5%	27 899	8.4%	54 310	16.3%	11 105	106.2%	151.2%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	332 907	332 907	-	-	4 012	1.2%	-	-	2 946	.9%	6 958	2.1%	1 736	1.6%	69.7%
Corporate Services	-	-	9 862	-	4 055	-	8 482	-	24 954	-	47 353	-	9 369	-	166.3%
Community and Public Safety	43 390	43 390	2 768	6.4%	5 036	11.6%	764	1.8%	14 107	32.5%	22 676	52.3%	12 330	31.9%	14.4%
Community & Social Services	4 050	4 050	1 183	29.2%	1 091	26.9%	764	18.9%	4 009	99.0%	7 047	174.0%	3 938	25.7%	1.8%
Sport And Recreation	39 340	39 340	1 585	4.0%	3 946	10.0%	-	-	8 176	20.8%	13 707	34.8%	4 153	35.6%	96.9%
Public Safety	-	-	-	-	-	-	-	-	1 922	-	1 922	-	4 239	60.2%	(54.6%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	755 557	755 557	39 056	5.2%	125 924	16.7%	109 652	14.5%	229 527	30.4%	504 160	66.7%	108 628	64.6%	111.3%
Planning and Development	7 000	7 000	-	-	48	.7%	-	-	-	-	48	.7%	189	38.5%	(100.0%)
Road Transport	748 557	748 557	39 056	5.2%	125 876	16.8%	109 250	14.6%	226 501	30.3%	500 684	66.9%	108 440	64.9%	108.9%
Environmental Protection	-	-	-	-	-	-	402	-	3 026	-	3 428	-	-	-	(100.0%)
Trading Services	780 693	780 693	147 042	18.8%	224 808	28.8%	119 165	15.3%	189 258	24.2%	680 273	87.1%	161 922	90.5%	16.9%
Electricity	69 070	69 070	1 787	2.6%	7 515	10.9%	6 285	9.1%	14 397	20.8%	29 984	43.4%	20 778	49.5%	(30.7%)
Water	300 703	300 703	106 978	35.6%	96 167	32.0%	82 325	27.4%	119 422	39.7%	404 891	134.6%	98 616	96.6%	21.1%
Waste Water Management	392 320	392 320	37 712	9.6%	117 396	29.9%	27 173	6.9%	54 087	13.8%	236 368	60.2%	40 667	84.4%	33.0%
Waste Management	18 600	18 600	564	3.0%	3 730	20.1%	3 383	18.2%	1 352	7.3%	9 030	48.5%	1 862	122.5%	(27.4%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	4 183 367	4 384 227	1 537 236	36.7%	1 009 551	24.1%	1 257 130	28.7%	733 773	16.7%	4 537 690	103.5%	600 672	115.7%	22.2%
Property rates, penalties and collection charges	406 106	380 000	93 458	23.0%	93 837	23.1%	92 288	24.3%	102 905	27.1%	382 488	100.7%	90 581	98.2%	13.6%
Service charges	1 366 983	1 385 751	326 829	23.9%	339 032	24.8%	261 921	18.9%	352 209	25.4%	1 279 991	92.4%	263 637	82.8%	33.6%
Other revenue	484 662	523 349	432 538	89.2%	(43 484)	(9.0%)	185 953	35.5%	273 268	52.2%	848 275	162.1%	242 299	534.2%	12.8%
Government - operating	1 008 780	995 339	406 162	40.3%	288 203	28.6%	256 563	25.8%	-	-	950 928	95.5%	-	99.0%	-
Government - capital	798 465	1 066 788	274 986	34.4%	324 457	40.6%	450 585	42.2%	-	-	1 050 028	98.4%	-	95.2%	-
Interest	118 371	33 000	3 262	2.8%	7 506	6.3%	9 820	29.8%	5 391	16.3%	25 979	78.7%	4 155	60.4%	29.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 888 107)	(2 893 501)	(1 215 993)	42.1%	(597 978)	20.7%	(669 407)	23.1%	(625 487)	21.6%	(3 108 866)	107.4%	(741 135)	130.8%	(15.6%)
Suppliers and employees	(2 770 182)	(2 882 001)	(1 211 746)	43.7%	(589 881)	21.3%	(660 064)	22.9%	(618 208)	21.5%	(3 079 900)	106.9%	(717 692)	131.4%	(13.9%)
Finance charges	(106 425)	-	(2 147)	2.0%	(6 037)	5.7%	(7 392)	-	(5 010)	-	(20 586)	-	(20 083)	103.9%	(75.1%)
Transfers and grants	(11 500)	(11 500)	(2 100)	18.3%	(2 060)	17.9%	(1 950)	17.0%	(2 270)	19.7%	(8 380)	72.9%	(3 360)	61.1%	(32.4%)
Net Cash from/(used) Operating Activities	1 295 260	1 490 725	321 243	24.8%	411 573	31.8%	587 723	39.4%	108 286	7.3%	1 428 824	95.8%	(140 464)	79.4%	(177.1%)
Cash Flow from Investing Activities															
Receipts	(73 800)	14 400	-	-	(32 100)	43.5%	33 950	235.8%	(16 050)	(111.5%)	(14 200)	(98.6%)	-	-	(100.0%)
Proceeds on disposal of PPE	14 400	14 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(88 200)	-	-	-	(32 100)	36.4%	33 950	-	(16 050)	-	(14 200)	-	-	-	(100.0%)
Payments	(1 855 171)	(1 391 516)	(199 795)	10.8%	(365 692)	19.7%	(238 310)	17.1%	(259 469)	18.6%	(1 063 266)	76.4%	(364 260)	88.5%	(28.8%)
Capital assets	(1 855 171)	(1 391 516)	(199 795)	10.8%	(365 692)	19.7%	(238 310)	17.1%	(259 469)	18.6%	(1 063 266)	76.4%	(364 260)	88.5%	(28.8%)
Net Cash from/(used) Investing Activities	(1 928 971)	(1 377 116)	(199 795)	10.4%	(397 792)	20.6%	(204 360)	14.8%	(275 519)	20.0%	(1 077 466)	78.2%	(364 260)	90.8%	(24.4%)
Cash Flow from Financing Activities															
Receipts	830 000	30 050	(1)	-	(493)	(.1%)	(2 328)	(7.7%)	-	-	(2 823)	(9.4%)	(845)	83.3%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	830 000	30 000	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Increase (decrease) in consumer deposits	-	50	(1)	-	(493)	-	(2 328)	(4 611.0%)	-	-	(2 823)	(5 590.3%)	(845)	(2.1%)	(100.0%)
Payments	(75 977)	(78 000)	(15 541)	20.5%	(21 413)	28.2%	(26 343)	33.8%	(21 637)	27.7%	(84 934)	108.9%	(19 348)	23.5%	11.8%
Repayment of borrowing	(75 977)	(78 000)	(15 541)	20.5%	(21 413)	28.2%	(26 343)	33.8%	(21 637)	27.7%	(84 934)	108.9%	(19 348)	23.5%	11.8%
Net Cash from/(used) Financing Activities	754 023	(47 950)	(15 542)	(2.1%)	(21 907)	(2.9%)	(28 671)	59.8%	(21 637)	45.1%	(87 757)	183.0%	(20 192)	179.5%	7.2%
Net Increase/(Decrease) in cash held	120 312	65 660	105 905	88.0%	(8 125)	(6.8%)	354 692	540.2%	(188 870)	(287.6%)	263 602	401.5%	(524 916)	(61.2%)	(64.0%)
Cash/cash equivalents at the year begin:	18 013	2 018	2 018	11.2%	107 923	599.1%	99 797	4 945.8%	454 490	22 524.0%	2 018	100.0%	527 431	100.0%	(13.8%)
Cash/cash equivalents at the year end:	138 325	67 678	107 923	78.0%	99 797	72.1%	454 490	671.5%	265 620	392.5%	265 620	392.5%	2 515	5.8%	10 462.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	28 136	9.1%	14 426	4.7%	7 118	2.3%	259 627	83.9%	309 306	25.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	60 086	31.0%	23 025	11.9%	10 274	5.3%	100 536	51.8%	193 922	15.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30 485	11.1%	16 221	5.9%	12 391	4.5%	214 503	78.4%	273 601	22.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 532	14.6%	5 178	8.9%	3 569	6.1%	41 075	70.4%	58 354	4.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 742	11.4%	5 819	6.8%	4 070	4.8%	65 870	77.0%	85 500	6.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	.7%	1	.6%	1	.4%	198	98.4%	201	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 587	3.3%	7 270	3.2%	1	-	212 667	93.5%	227 525	18.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 903)	(2.3%)	(52 906)	(62.8%)	5 581	6.6%	133 528	158.4%	84 300	6.8%	-	-	-	-
Total By Income Source	142 667	11.6%	19 033	1.5%	43 004	3.5%	1 028 004	83.4%	1 232 709	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 489	12.3%	2 457	2.1%	5 478	4.6%	95 422	81.0%	117 846	9.6%	-	-	-	-
Commercial	71 818	24.8%	10 663	3.7%	8 756	3.0%	198 695	68.5%	289 931	23.5%	-	-	-	-
Households	56 361	6.8%	5 913	.7%	28 771	3.5%	733 887	89.0%	824 932	66.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	142 667	11.6%	19 033	1.5%	43 004	3.5%	1 028 004	83.4%	1 232 709	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	80 535	100.0%	-	-	-	-	-	-	80 535	28.6%
Bulk Water	17 825	32.8%	17 168	31.6%	19 415	35.7%	-	-	54 408	19.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	101 264	68.9%	13 379	9.1%	-	-	32 431	22.1%	147 074	52.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	199 625	70.8%	30 546	10.8%	19 415	6.9%	32 431	11.5%	282 017	100.0%

Contact Details

Municipal Manager	Mr Dikgape Herskovits Makobe	015 290 2102
Financial Manager	Mr Naazim Essa(Acting)	015 290 2049

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPELLE-NKUMPI (LIM355)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	525 626	406 060	125 700	23.9%	12 291	2.3%	80 289	19.8%	44 537	11.0%	262 817	64.7%	36 793	60.9%	21.0%
Property rates	25 864	25 864	6 722	26.0%	2 241	8.7%	2 248	8.7%	6 742	26.1%	17 954	69.4%	6 568	107.7%	2.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 629	7 329	1 459	19.1%	486	6.4%	489	6.7%	1 455	19.9%	3 890	53.1%	1 674	92.9%	(13.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 092	982	136	12.4%	53	4.9%	31	3.2%	126	12.8%	346	35.2%	116	49.8%	8.6%
Interest earned - external investments	14 761	4 761	1 371	9.3%	393	2.7%	932	19.6%	1 442	30.3%	4 138	86.9%	2 334	87.1%	(38.2%)
Interest earned - outstanding debtors	4 687	9 687	2 629	56.1%	2 682	57.2%	4 797	49.5%	8 981	92.7%	19 089	197.1%	7 556	193.0%	18.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 445	535	15	1.0%	3	.2%	(41)	(7.7%)	48	8.9%	24	4.6%	64	29.8%	(25.1%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	10 233	10 251	18 697	182.7%	5 397	52.7%	13 258	129.3%	16 078	156.8%	53 429	521.2%	16 375	68.5%	(1.8%)
Transfers recognised - operational	237 599	237 599	94 301	39.7%	762	.3%	56 127	23.6%	4 488	1.9%	155 679	65.5%	1 122	99.2%	299.9%
Other own revenue	222 316	109 052	370	.2%	273	.1%	2 448	2.2%	5 178	4.7%	8 268	7.6%	984	2.0%	426.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	368 641	340 298	61 733	16.7%	24 160	6.6%	65 435	19.2%	64 764	19.0%	216 093	63.5%	59 438	71.0%	9.0%
Employee related costs	106 494	102 501	22 936	21.5%	8 249	7.7%	23 517	22.9%	22 564	22.0%	77 267	75.4%	21 878	85.2%	3.1%
Remuneration of councillors	27 715	26 215	5 244	18.9%	1 748	6.3%	5 704	21.8%	5 241	20.0%	17 938	68.4%	5 244	79.3%	(.1%)
Debt impairment	29 018	31 018	-	-	-	-	4 674	15.1%	4 749	15.3%	9 423	30.4%	-	38.1%	(100.0%)
Depreciation and asset impairment	36 000	36 000	8 221	22.8%	2 742	7.6%	8 228	22.9%	8 082	22.5%	27 273	75.8%	5 925	88.9%	36.4%
Finance charges	150	150	5	3.1%	-	-	-	-	-	-	5	3.1%	8	86.4%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	11 069	7 469	890	8.0%	1 866	16.9%	1 139	15.3%	2 347	31.4%	6 242	83.6%	2 274	121.6%	3.2%
Contracted services	95 937	89 420	15 569	16.2%	4 357	4.5%	14 023	15.7%	11 412	12.8%	45 360	50.7%	14 720	52.7%	(22.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	62 258	47 526	8 868	14.2%	5 199	8.4%	8 150	17.1%	10 369	21.8%	32 586	68.6%	9 390	69.7%	10.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	156 985	65 762	63 967		(11 870)		14 854		(20 227)		46 725		(22 645)		
Transfers recognised - capital	53 003	53 003	10 779	20.3%	5 658	10.7%	2 331	4.4%	2 495	4.7%	21 263	40.1%	26 740	84.9%	(90.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	209 988	118 765	74 746		(6 212)		17 185		(17 732)		67 987		4 095		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	209 988	118 765	74 746		(6 212)		17 185		(17 732)		67 987		4 095		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	209 988	118 765	74 746		(6 212)		17 185		(17 732)		67 987		4 095		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	209 988	118 765	74 746		(6 212)		17 185		(17 732)		67 987		4 095		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	209 988	118 765	7 872	3.7%	17 353	8.3%	12 170	10.2%	13 986	11.8%	51 381	43.3%	36 152	42.1%	(61.3%)
National Government	50 553	51 873	3 846	7.6%	10 342	20.5%	2 938	5.7%	2 576	5.0%	19 702	38.0%	22 840	74.2%	(88.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	50 553	51 873	3 846	7.6%	10 342	20.5%	2 938	5.7%	2 576	5.0%	19 702	38.0%	22 840	74.2%	(88.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	159 435	66 892	4 026	2.5%	7 011	4.4%	9 232	13.8%	11 410	17.1%	31 679	47.4%	13 312	29.2%	(14.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	209 988	118 765	7 872	3.7%	17 353	8.3%	12 170	10.2%	13 986	11.8%	51 381	43.3%	36 152	42.1%	(61.3%)
Governance and Administration	10 960	7 292	186	1.7%	507	4.6%	1 522	20.9%	1 013	13.9%	3 227	44.3%	7 959	55.5%	(87.3%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	10 960	7 292	186	1.7%	507	4.6%	1 522	20.9%	1 013	13.9%	3 227	44.3%	7 959	53.9%	(87.3%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	57 436	34 943	2 478	4.3%	3 371	5.9%	1 128	3.2%	1 738	5.0%	8 715	24.9%	8 322	29.8%	(79.1%)
Community & Social Services	39 299	27 443	2 120	5.4%	3 371	8.6%	1 128	4.1%	1 738	6.3%	8 358	30.5%	8 322	34.6%	(79.1%)
Sport And Recreation	18 137	7 500	357	2.0%	-	-	-	-	-	-	357	4.8%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	129 651	70 702	5 209	4.0%	11 866	9.2%	8 691	12.3%	10 713	15.2%	36 478	51.6%	18 555	43.9%	(42.3%)
Planning and Development	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	125 651	70 202	5 209	4.1%	11 866	9.4%	8 691	12.4%	10 713	15.3%	36 478	52.0%	18 555	44.1%	(42.3%)
Environmental Protection	1 000	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 940	5 828	-	-	1 609	13.5%	830	14.2%	522	9.0%	2 960	50.8%	1 317	29.9%	(60.4%)
Electricity	4 440	2 828	-	-	657	14.8%	830	29.3%	522	18.4%	2 008	71.0%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	952	-	-	-	-	-	952	-	1 211	-	(100.0%)
Waste Management	7 500	3 000	-	-	-	-	-	-	-	-	-	-	106	97.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	410 312	428 016	129 121	31.5%	96 658	23.6%	70 847	16.6%	14 520	3.4%	311 145	72.7%	7 723	78.6%	88.0%
Property rates, penalties and collection charges	11 537	5 947	1 950	16.9%	1 224	10.6%	1 121	18.9%	2 424	40.8%	6 719	113.0%	1 292	51.1%	87.6%
Service charges	5 338	2 301	787	14.7%	379	7.1%	439	19.1%	401	17.4%	2 005	87.1%	540	39.7%	(25.9%)
Other revenue	85 916	120 513	2 955	3.4%	4 908	5.7%	6 463	5.4%	9 791	8.1%	24 118	20.0%	2 793	15.0%	250.6%
Government - operating	237 271	237 271	100 489	42.4%	73 032	30.8%	56 270	23.7%	-	-	229 791	96.8%	570	99.2%	(100.0%)
Government - capital	53 003	53 003	21 201	40.0%	15 900	30.0%	4 902	9.2%	-	-	42 003	79.2%	-	93.7%	-
Interest	17 247	8 981	1 739	10.1%	1 215	7.0%	1 652	18.4%	1 904	21.2%	6 510	72.5%	2 528	70.0%	(24.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(178 716)	(273 280)	(53 513)	29.9%	(62 707)	35.1%	(52 533)	19.2%	(51 933)	19.0%	(220 686)	80.8%	(49 849)	81.2%	4.2%
Suppliers and employees	(178 566)	(273 130)	(53 508)	30.0%	(62 706)	35.1%	(52 533)	19.2%	(51 933)	19.0%	(220 680)	80.8%	(49 841)	81.2%	4.2%
Finance charges	(150)	(150)	(5)	3.1%	(1)	.8%	-	-	-	-	(6)	3.9%	(8)	56.7%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	231 596	154 736	75 608	32.6%	33 951	14.7%	18 314	11.8%	(37 414)	(24.2%)	90 460	58.5%	(42 126)	74.2%	(11.2%)
Cash Flow from Investing Activities															
Receipts	210	210	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	210	210	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(210 588)	(118 765)	(7 872)	3.7%	(20 513)	9.7%	(12 170)	10.2%	(13 986)	11.8%	(54 541)	45.9%	(36 152)	185.3%	(61.3%)
Capital assets	(210 588)	(118 765)	(7 872)	3.7%	(20 513)	9.7%	(12 170)	10.2%	(13 986)	11.8%	(54 541)	45.9%	(36 152)	185.3%	(61.3%)
Net Cash from/(used) Investing Activities	(210 377)	(118 555)	(7 872)	3.7%	(20 513)	9.8%	(12 170)	10.3%	(13 986)	11.8%	(54 541)	46.0%	(36 152)	186.1%	(61.3%)
Cash Flow from Financing Activities															
Receipts	64	22	6	10.0%	4	6.3%	2	10.9%	8	38.4%	21	96.5%	5	81.4%	62.3%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	64	22	6	10.0%	4	6.3%	2	10.9%	8	38.4%	21	96.5%	5	81.4%	62.3%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	64	22	6	10.0%	4	6.3%	2	10.9%	8	38.4%	21	96.5%	5	81.4%	62.3%
Net Increase/(Decrease) in cash held	21 283	36 203	67 742	318.3%	13 442	63.2%	6 146	17.0%	(51 391)	(142.0%)	35 939	99.3%	(78 273)	23.5%	(34.3%)
Cash/cash equivalents at the year begin:	287 780	58 430	58 118	20.2%	125 861	43.7%	139 303	238.4%	145 448	248.9%	58 118	99.5%	319 043	115.9%	(54.4%)
Cash/cash equivalents at the year end:	309 063	94 633	125 861	40.7%	139 303	45.1%	145 448	153.7%	94 058	99.4%	94 058	99.4%	240 770	83.6%	(60.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 025	1.7%	1 923	1.6%	1 884	1.6%	112 769	95.1%	118 601	61.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	493	1.3%	457	1.2%	454	1.2%	37 036	96.3%	38 440	19.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 121	3.2%	1 100	3.1%	1 105	3.2%	31 747	90.5%	35 072	18.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	48	4.8%	39	3.9%	15	1.5%	887	89.7%	989	.5%	-	-	-	-
Total By Income Source	3 686	1.9%	3 518	1.8%	3 459	1.8%	182 439	94.5%	193 102	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 066	2.6%	1 036	2.5%	1 005	2.4%	38 666	92.6%	41 773	21.6%	-	-	-	-
Commercial	511	1.9%	409	1.5%	385	1.5%	25 109	95.1%	26 413	13.7%	-	-	-	-
Households	2 109	1.7%	2 073	1.7%	2 069	1.7%	118 665	95.0%	124 916	64.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 686	1.9%	3 518	1.8%	3 459	1.8%	182 439	94.5%	193 102	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(1 428)	73.5%	4 301	(221.5%)	(305)	15.7%	(4 510)	232.2%	(1 942)	(.8%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 192)	6 147.7%	70	(361.7%)	(1 600)	8 253.1%	2 702	(13 939.0%)	(19)	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(10 634)	(4.4%)	(463)	(.2%)	(1 867)	(.8%)	254 010	105.4%	241 047	100.8%
Total	(13 254)	(5.5%)	3 908	1.6%	(3 772)	(1.6%)	252 203	105.5%	239 085	100.0%

Contact Details

Municipal Manager	Mr TB Mothogoane	015 633 4508
Financial Manager	Mrs Rosina Ngoveni	015 633 4520

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: CAPRICORN (DC35)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	646 384	723 993	244 209	37.8%	208 092	32.2%	166 478	23.0%	26 968	3.7%	645 747	89.2%	75 485	95.4%	(64.3%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	64 176	64 176	-	-	-	-	-	-	61 119	95.2%	61 119	95.2%	-	33.3%	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	6 401	-	17 774	-	19 780	-	(43 955)	-	-	-	34 943	-	(225.8%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	25 740	25 740	8 560	33.3%	7 027	27.3%	6 397	24.9%	7 503	29.1%	29 488	114.6%	7 586	131.9%	(1.1%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	554 926	632 535	228 906	41.2%	182 977	33.0%	139 473	22.0%	1 967	.3%	553 323	87.5%	26 222	93.6%	(92.5%)
Other own revenue	1 542	1 542	341	22.1%	314	20.4%	828	53.7%	334	21.6%	1 817	117.8%	6 734	584.6%	(95.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	752 056	723 316	64 331	8.6%	199 935	26.6%	82 027	11.3%	321 353	44.4%	667 645	92.3%	137 338	73.6%	134.0%
Employee related costs	321 565	287 143	138	-	96 009	29.9%	(6 435)	(2.2%)	197 949	68.9%	287 661	100.2%	48 361	91.0%	309.3%
Remuneration of councillors	13 077	14 590	71	.5%	4 667	35.7%	145	1.0%	9 254	63.4%	14 137	96.9%	2 485	109.1%	272.5%
Debt impairment	32 088	8 588	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	53 034	62 500	-	-	31 184	58.8%	15 370	24.6%	12 677	20.3%	59 231	94.8%	(38 437)	(75.3%)	(133.0%)
Finance charges	470	470	-	-	172	36.6%	69	14.7%	58	12.3%	299	63.6%	-	-	(100.0%)
Bulk purchases	62 597	79 100	16 066	25.7%	11 574	18.5%	15 982	20.2%	15 154	19.2%	58 775	74.3%	7 938	73.8%	90.9%
Other Materials	6 390	6 773	250	3.9%	222	3.5%	1 006	14.8%	3 343	49.4%	4 821	71.2%	684	56.6%	388.9%
Contracted services	181 858	149 235	30 456	16.7%	25 155	13.8%	22 546	15.1%	42 996	28.8%	121 153	81.2%	112 772	100.3%	(61.9%)
Transfers and grants	3 300	3 300	-	-	1 650	50.0%	557	16.9%	1 093	33.1%	3 300	100.0%	991	203.2%	10.2%
Other expenditure	77 677	111 617	17 350	22.3%	29 302	37.7%	32 787	29.4%	38 828	34.8%	118 268	106.0%	2 545	54.0%	1 425.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(105 672)	677	179 878		8 157		84 451		(294 384)		(21 899)		(61 853)		
Transfers recognised - capital	303 862	303 862	69 174	22.8%	46 346	15.3%	69 093	22.7%	109 617	36.1%	294 230	96.8%	86 200	71.9%	27.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	198 190	304 539	249 052		54 503		153 543		(184 767)		272 331		24 347		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	198 190	304 539	249 052		54 503		153 543		(184 767)		272 331		24 347		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	198 190	304 539	249 052		54 503		153 543		(184 767)		272 331		24 347		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	198 190	304 539	249 052		54 503		153 543		(184 767)		272 331		24 347		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	251 224	367 039	72 140	28.7%	87 908	35.0%	63 784	17.4%	79 070	21.5%	302 901	82.5%	107 163	75.0%	(26.2%)
National Government	251 224	367 039	72 140	28.7%	87 908	35.0%	63 784	17.4%	79 070	21.5%	302 901	82.5%	107 163	75.0%	(26.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	251 224	367 039	72 140	28.7%	87 908	35.0%	63 784	17.4%	79 070	21.5%	302 901	82.5%	107 163	75.0%	(26.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	251 224	367 039	72 140	28.7%	87 908	35.0%	63 784	17.4%	79 070	21.5%	302 901	82.5%	107 163	75.0%	(26.2%)
Governance and Administration	17 710	38 216	200	1.1%	(22)	(.1%)	641	1.7%	6 834	17.9%	7 653	20.0%	(109 148)	(278.2%)	(106.3%)
Executive & Council	-	-	-	-	-	-	-	-	21	-	21	-	-	-	(100.0%)
Budget & Treasury Office	17 710	38 216	200	1.1%	(45)	(.3%)	-	-	-	-	155	.4%	-	(18.7%)	-
Corporate Services	-	-	-	-	23	-	641	-	6 813	-	7 477	-	(109 148)	-	(106.2%)
Community and Public Safety	10 000	17 402	4 422	44.2%	5 520	55.2%	3 084	17.7%	3 076	17.7%	16 102	92.5%	4 991	107.4%	(38.4%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	10 000	17 402	4 422	44.2%	5 520	55.2%	3 084	17.7%	3 046	17.5%	16 072	92.4%	4 991	107.4%	(39.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	30	-	30	-	-	-	(100.0%)
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	223 514	311 421	67 518	30.2%	82 410	36.9%	60 059	19.3%	69 159	22.2%	279 146	89.6%	211 320	125.2%	(67.3%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	223 514	311 421	67 518	30.2%	82 410	36.9%	60 059	19.3%	69 159	22.2%	279 146	89.6%	211 320	125.2%	(67.3%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	895 696	973 305	372 233	41.6%	306 345	34.2%	247 636	25.4%	24 998	2.6%	951 212	97.7%	161 685	15.5%	(84.5%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	9 626	9 626	6 401	66.5%	17 774	184.6%	19 780	205.5%	17 164	178.3%	61 119	634.9%	34 943	57.4%	(50.9%)
Other revenue	1 542	1 542	341	22.1%	317	20.6%	828	53.7%	330	21.4%	1 817	117.8%	6 734	542.2%	(95.1%)
Government - operating	554 926	632 535	230 188	41.5%	182 937	33.0%	141 801	22.4%	(0)	-	554 926	87.7%	26 223	4.1%	(100.0%)
Government - capital	303 862	303 862	126 742	41.7%	98 290	32.3%	78 830	25.9%	0	-	303 862	100.0%	86 200	26.4%	(100.0%)
Interest	25 740	25 740	8 560	33.3%	7 027	27.3%	6 397	24.9%	7 503	29.1%	29 488	114.6%	7 586	31.5%	(1.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(699 022)	(738 131)	(200 523)	28.7%	(155 471)	22.2%	(134 301)	18.2%	(177 456)	24.0%	(667 751)	90.5%	611 480	(26.1%)	(129.0%)
Suppliers and employees	(695 252)	(734 361)	(83 333)	12.0%	(153 649)	22.1%	(18 101)	2.5%	(409 069)	55.7%	(664 152)	90.4%	619 669	(28.2%)	(166.0%)
Finance charges	(470)	(470)	-	-	(172)	36.6%	(69)	14.7%	(58)	12.3%	(299)	63.6%	-	-	(100.0%)
Transfers and grants	(3 300)	(3 300)	(117 190)	3 551.2%	(1 650)	50.0%	(116 131)	3 519.1%	231 671	(7 020.3%)	(3 300)	100.0%	(8 188)	41.5%	(2 929.3%)
Net Cash from/(used) Operating Activities	196 674	235 174	171 710	87.3%	150 874	76.7%	113 335	48.2%	(152 458)	(64.8%)	283 461	120.5%	773 166	86.0%	(119.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(251 224)	(251 224)	(72 140)	28.7%	(87 908)	35.0%	(63 784)	25.4%	(79 070)	31.5%	(302 901)	120.6%	(107 162)	36.1%	(26.2%)
Capital assets	(251 224)	(251 224)	(72 140)	28.7%	(87 908)	35.0%	(63 784)	25.4%	(79 070)	31.5%	(302 901)	120.6%	(107 162)	36.1%	(26.2%)
Net Cash from/(used) Investing Activities	(251 224)	(251 224)	(72 140)	28.7%	(87 908)	35.0%	(63 784)	25.4%	(79 070)	31.5%	(302 901)	120.6%	(107 162)	36.1%	(26.2%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	1 702	-	1 702	-	-	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	1 702	-	1 702	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	1 702	-	1 702	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(54 550)	(16 050)	99 570	(182.5%)	62 966	(115.4%)	49 551	(308.7%)	(229 826)	1 432.0%	(17 738)	110.5%	666 003	248.4%	(134.5%)
Cash/cash equivalents at the year begin:	180 328	180 328	274 295	152.1%	373 865	207.3%	436 831	242.2%	486 382	269.7%	274 295	152.1%	(234 025)	-	(307.8%)
Cash/cash equivalents at the year end:	125 778	164 278	373 865	297.2%	436 831	347.3%	486 382	296.1%	256 557	156.2%	256 557	156.2%	431 978	473.8%	(40.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	100 453	100.0%	-	-	-	-	-	-	100 453	75.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	33 099	100.0%	-	-	-	-	-	-	33 099	24.8%	-	-	-	-
Total By Income Source	133 552	100.0%	-	-	-	-	-	-	133 552	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	133 552	100.0%	-	-	-	-	-	-	133 552	100.0%	-	-	-	-
Total By Customer Group	133 552	100.0%	-	-	-	-	-	-	133 552	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	723	29.6%	1 722	70.5%	4	.2%	(8)	(.3%)	2 441	1.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	250 776	100.0%	250 776	99.0%
Total	723	.3%	1 722	.7%	4	-	250 768	99.0%	253 217	100.0%

Contact Details

Municipal Manager	Ms Nokuthula Mazibuko	015 294 1076
Financial Manager	Mr Thabo Nonyane	015 294 1069

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THABAZIMBI (LIM361)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	332 366	331 980	65 890	19.8%	103 383	31.1%	94 608	28.5%	28 660	8.6%	292 542	88.1%	26 202	72.9%	9.4%
Property rates	47 227	47 227	20 586	43.6%	14 965	31.7%	17 762	37.6%	11 142	23.6%	64 455	136.5%	679	73.7%	1 540.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	78 615	78 615	8 640	11.0%	15 428	19.6%	16 840	21.4%	6 364	8.1%	47 273	60.1%	15 275	64.0%	(58.3%)
Service charges - water revenue	34 433	34 433	16 165	46.9%	15 237	44.3%	17 336	50.3%	5 334	15.5%	54 073	157.0%	(3 985)	91.6%	(233.9%)
Service charges - sanitation revenue	25 627	25 627	8 471	33.1%	13 296	51.9%	8 293	32.4%	(7 229)	(28.2%)	22 830	89.1%	2 878	96.5%	(351.2%)
Service charges - refuse revenue	19 131	19 131	3 365	17.6%	4 463	23.3%	5 010	26.2%	3 767	19.7%	16 605	86.8%	2 520	94.8%	49.5%
Service charges - other	386	-	21	5.3%	-	-	-	-	-	-	21	-	-	-	-
Rental of facilities and equipment	442	442	108	24.5%	102	23.1%	111	25.0%	2 566	580.1%	2 887	652.6%	298	136.2%	760.1%
Interest earned - external investments	52	52	-	-	13	24.3%	5	9.5%	307	589.8%	325	623.5%	2	24.9%	16 030.4%
Interest earned - outstanding debtors	23 131	23 131	5 782	25.0%	6 187	26.7%	7 035	30.4%	4 922	21.3%	23 927	103.4%	3 695	84.5%	33.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	124	124	13	10.1%	7	5.9%	22	17.6%	111	90.0%	153	123.5%	1 221	966.4%	(90.9%)
Licences and permits	3 000	3 000	-	-	-	-	-	-	-	-	-	-	276	5.3%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	99 586	99 586	2 552	2.6%	33 489	33.6%	21 909	22.0%	-	-	57 950	58.2%	-	100.1%	-
Other own revenue	612	612	187	30.5%	196	32.0%	286	46.8%	1 376	224.7%	2 044	334.0%	3 342	10.2%	(58.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	363 947	586 907	52 001	14.3%	84 719	23.3%	53 466	9.1%	71 532	12.2%	261 718	44.6%	97 163	71.1%	(26.4%)
Employee related costs	131 000	141 000	28 755	22.0%	38 348	29.3%	20 825	14.8%	21 001	14.9%	108 929	77.3%	27 799	89.1%	(24.5%)
Remuneration of councillors	10 651	10 651	2 714	25.5%	2 973	27.9%	1 691	15.9%	1 505	14.1%	8 884	83.4%	2 295	83.3%	(34.4%)
Debt impairment	6 646	6 646	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	27 290	27 290	-	-	-	-	-	-	-	-	-	-	(0)	-	(100.0%)
Finance charges	9 500	12 000	101	1.1%	77	.8%	1 898	15.8%	5 532	46.1%	7 607	63.4%	5 350	68.8%	3.4%
Bulk purchases	107 355	272 861	13 977	13.0%	25 765	24.0%	21 602	7.9%	21 664	7.9%	83 009	30.4%	47 552	125.0%	(54.4%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	8 250	10 714	2 252	27.3%	5 682	68.9%	2 149	20.1%	5 713	53.3%	15 794	147.4%	3 944	58.6%	44.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	63 255	105 745	4 203	6.6%	11 874	18.8%	5 301	5.0%	16 117	15.2%	37 495	35.5%	10 223	35.3%	57.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(31 581)	(254 927)	13 889		18 664		41 142		(42 872)		30 824		(70 961)		
Transfers recognised - capital	32 612	60 121	-	-	-	-	63 293	105.3%	-	-	63 293	105.3%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 031	(194 806)	13 889		18 664		104 436		(42 872)		94 117		(70 961)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 031	(194 806)	13 889		18 664		104 436		(42 872)		94 117		(70 961)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 031	(194 806)	13 889		18 664		104 436		(42 872)		94 117		(70 961)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 031	(194 806)	13 889		18 664		104 436		(42 872)		94 117		(70 961)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	33 612	7 956	-	-	-	-	-	-	19 784	248.7%	19 784	248.7%	-	-	(100.0%)
National Government	32 612	7 956	-	-	-	-	-	-	19 784	248.7%	19 784	248.7%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 612	7 956	-	-	-	-	-	-	19 784	248.7%	19 784	248.7%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 612	7 956	-	-	-	-	-	-	19 784	248.7%	19 784	248.7%	-	-	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 800	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	10 800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 812	6 956	-	-	-	-	-	-	9 784	140.7%	9 784	140.7%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	21 812	6 956	-	-	-	-	-	-	9 784	140.7%	9 784	140.7%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	10 000	-	10 000	-	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	10 000	-	10 000	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	364 978	364 978	76 603	21.0%	85 697	23.5%	124 534	34.1%	41 865	11.5%	328 699	90.1%	38 851	93.3%	7.8%
Property rates, penalties and collection charges	47 227	47 227	8 735	18.5%	11 219	23.8%	9 433	20.0%	14 297	30.3%	43 683	92.5%	8 291	93.6%	72.4%
Service charges	158 191	158 191	19 929	12.6%	34 007	21.5%	20 349	12.9%	17 734	11.2%	92 019	58.2%	19 877	103.9%	(10.8%)
Other revenue	4 178	36 791	2 496	59.7%	4 034	96.6%	8 865	24.1%	9 032	24.6%	24 428	66.4%	8 365	536.3%	8.0%
Government - operating	99 586	99 586	43 397	43.6%	34 093	34.2%	21 909	22.0%	-	-	99 399	99.8%	-	100.1%	-
Government - capital	32 612	-	-	-	-	-	63 293	-	-	-	63 293	-	-	-	-
Interest	23 183	23 183	2 046	8.8%	2 344	10.1%	685	3.0%	802	3.5%	5 877	25.3%	2 318	192.7%	(65.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(330 011)	(348 511)	(52 001)	15.8%	(84 858)	25.7%	(53 466)	15.3%	(87 620)	25.1%	(277 945)	79.8%	(97 163)	111.7%	(9.8%)
Suppliers and employees	(320 511)	(336 511)	(51 900)	16.2%	(84 467)	26.4%	(51 568)	15.3%	(81 532)	24.2%	(269 467)	80.1%	(91 813)	114.8%	(11.2%)
Finance charges	(9 500)	(12 000)	(101)	1.1%	(390)	4.1%	(1 898)	15.8%	(6 089)	50.7%	(8 478)	70.6%	(5 350)	69.7%	13.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	34 967	16 467	24 602	70.4%	839	2.4%	71 068	431.6%	(45 755)	(277.9%)	50 754	308.2%	(58 313)	1 690.5%	(21.5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 612)	(60 121)	-	-	-	-	-	-	(4 029)	6.7%	(4 029)	6.7%	-	-	(100.0%)
Capital assets	(32 612)	(60 121)	-	-	-	-	-	-	(4 029)	6.7%	(4 029)	6.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(32 612)	(60 121)	-	-	-	-	-	-	(4 029)	6.7%	(4 029)	6.7%	-	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 284)	(1 284)	-	-	(106)	8.3%	(535)	41.7%	(106)	8.2%	(747)	58.2%	-	16.7%	(100.0%)
Repayment of borrowing	(1 284)	(1 284)	-	-	(106)	8.3%	(535)	41.7%	(106)	8.2%	(747)	58.2%	-	16.7%	(100.0%)
Net Cash from/(used) Financing Activities	(1 284)	(1 284)	-	-	(106)	8.3%	(535)	41.7%	(106)	8.2%	(747)	58.2%	-	21.0%	(100.0%)
Net Increase/(Decrease) in cash held	1 071	(44 938)	24 602	2 296.9%	733	68.4%	70 534	(157.0%)	(49 890)	111.0%	45 979	(102.3%)	(58 313)	36.2%	(14.4%)
Cash/cash equivalents at the year begin:	(117 568)	337	-	-	24 602	(20.9%)	25 335	7 520.1%	95 868	28 456.6%	-	-	19 501	613.4%	391.6%
Cash/cash equivalents at the year end:	(116 496)	(44 602)	24 602	(21.1%)	25 335	(21.7%)	95 868	(214.9%)	45 979	(103.1%)	45 979	(103.1%)	(38 811)	33.0%	(218.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 749	3.6%	3 036	4.0%	2 025	2.7%	67 735	89.7%	75 546	20.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 114	15.8%	1 390	7.1%	1 252	6.4%	13 891	70.7%	19 647	5.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 072	18.1%	3 823	6.2%	3 327	5.4%	43 017	70.2%	61 239	16.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 423	4.9%	1 398	2.8%	1 193	2.4%	44 559	89.9%	49 573	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	973	3.1%	866	2.8%	737	2.4%	28 644	91.8%	31 219	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 565	45.3%	26	.5%	23	.4%	3 043	53.8%	5 657	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	2 407	2.7%	2 487	2.8%	2 395	2.7%	81 691	91.8%	88 979	23.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 889	6.7%	(1 417)	(3.3%)	(1 855)	(4.3%)	43 259	100.9%	42 875	11.4%	-	-	-	-
Total By Income Source	28 191	7.5%	11 608	3.1%	9 097	2.4%	325 839	87.0%	374 735	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 101	10.7%	1 049	10.2%	506	4.9%	7 614	74.1%	10 271	2.7%	-	-	-	-
Commercial	8 267	16.7%	3 752	7.6%	2 261	4.6%	35 085	71.1%	49 364	13.2%	-	-	-	-
Households	9 167	3.3%	7 440	2.7%	6 264	2.2%	256 273	91.8%	279 145	74.5%	-	-	-	-
Other	9 655	26.9%	(633)	(1.8%)	66	.2%	26 867	74.7%	35 955	9.6%	-	-	-	-
Total By Customer Group	28 191	7.5%	11 608	3.1%	9 097	2.4%	325 839	87.0%	374 735	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	16 248	8.1%	4 133	2.1%	-	-	180 472	89.9%	200 853	47.5%
Bulk Water	3 248	4.6%	1 971	2.8%	4 952	7.0%	60 765	85.7%	70 935	16.8%
PAYE deductions	5 508	100.0%	-	-	-	-	-	-	5 508	1.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	3 015	100.0%	3 015	.7%
Trade Creditors	31 933	22.4%	13 759	9.7%	2 689	1.9%	94 179	66.1%	142 561	33.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	56 937	13.5%	19 863	4.7%	7 641	1.8%	338 431	80.0%	422 872	100.0%

Contact Details

Municipal Manager	Mr TG Ramagaga	014 777 1525
Financial Manager	Mr M Mhlanga	014 777 1525

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPHALALE (LIM362)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	498 015	498 015	142 765	28.7%	151 217	30.4%	128 984	25.9%	80 786	16.2%	503 753	101.2%	61 274	86.3%	31.8%
Property rates	53 862	53 862	18 400	34.2%	25 683	47.7%	14 601	27.1%	14 541	27.0%	73 225	136.0%	8 753	130.9%	66.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	180 498	180 498	38 354	21.2%	46 029	25.5%	48 498	26.9%	33 753	18.7%	166 633	92.3%	28 388	93.2%	18.9%
Service charges - water revenue	41 475	41 475	8 974	21.6%	11 406	27.5%	10 138	24.4%	10 128	24.4%	40 646	98.0%	6 237	90.1%	62.4%
Service charges - sanitation revenue	18 648	18 648	4 600	24.7%	4 922	26.4%	4 579	24.6%	3 058	16.4%	17 159	92.0%	2 896	89.9%	5.6%
Service charges - refuse revenue	14 433	14 433	3 645	25.3%	3 671	25.4%	3 524	24.4%	3 216	22.3%	14 056	97.4%	2 291	95.9%	40.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	277	277	55	19.7%	68	24.4%	50	18.2%	50	18.0%	223	80.4%	31	77.6%	61.7%
Interest earned - external investments	1 425	1 425	358	25.1%	375	26.3%	352	24.7%	828	58.1%	1 913	134.3%	244	71.1%	239.6%
Interest earned - outstanding debtors	26 464	26 464	5 122	19.4%	6 071	22.9%	6 440	24.3%	5 989	22.6%	23 623	89.3%	4 542	95.1%	31.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	427	427	46	10.8%	19	4.5%	98	22.9%	42	9.8%	205	48.0%	65	89.6%	(35.2%)
Licences and permits	9 225	9 225	3 115	33.8%	3 399	36.9%	4 190	45.4%	2 558	27.7%	13 263	143.8%	3 798	143.5%	(32.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	136 380	136 380	55 400	40.6%	44 579	32.7%	33 536	24.6%	1 027	.8%	134 542	98.7%	169	43.8%	506.8%
Other own revenue	14 902	14 902	4 695	31.5%	4 995	33.5%	2 979	20.0%	5 493	36.9%	18 163	121.9%	3 859	113.2%	42.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	102	-	102	-	-	-	(100.0%)
Operating Expenditure	537 930	537 930	126 779	23.6%	134 540	25.0%	125 503	23.3%	135 502	25.2%	522 323	97.1%	67 987	89.6%	99.3%
Employee related costs	186 963	186 963	43 725	23.4%	43 796	23.4%	45 792	24.5%	46 690	25.0%	180 002	96.3%	27 609	94.7%	69.1%
Remuneration of councillors	10 325	10 325	2 465	23.9%	2 533	24.5%	1 622	15.7%	2 778	26.9%	9 398	91.0%	1 639	95.6%	69.5%
Debt impairment	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-	4.4%	-
Depreciation and asset impairment	81 162	81 162	20 190	24.9%	17 723	21.8%	19 663	24.2%	13 932	17.2%	71 508	88.1%	13 764	92.8%	1.2%
Finance charges	17 708	17 708	3 537	20.0%	5 254	29.7%	2 605	14.7%	2 504	14.1%	13 899	78.5%	1 729	95.8%	44.8%
Bulk purchases	150 814	150 814	39 058	25.9%	36 823	24.4%	23 913	15.9%	45 089	29.9%	144 884	96.1%	9 408	74.3%	379.2%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	14 319	14 319	507	3.5%	4 330	30.2%	6 475	45.2%	4 566	31.9%	15 879	110.9%	1 369	100.7%	233.5%
Transfers and grants	800	800	-	-	308	38.5%	-	-	25	3.1%	333	41.6%	52	93.5%	(52.0%)
Other expenditure	74 340	74 340	17 297	23.3%	23 772	32.0%	25 433	34.2%	19 918	26.8%	86 420	116.2%	12 416	101.5%	60.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(39 915)	(39 915)	15 986		16 677		3 482		(54 715)		(18 570)		(6 713)		
Transfers recognised - capital	50 673	50 673	16 592	32.7%	19 114	37.7%	6 909	13.6%	14 533	28.7%	57 149	112.8%	12 423	93.4%	17.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	10 758	10 758	32 578		35 792		10 391		(40 182)		38 579		5 710		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	10 758	10 758	32 578		35 792		10 391		(40 182)		38 579		5 710		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 758	10 758	32 578		35 792		10 391		(40 182)		38 579		5 710		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 758	10 758	32 578		35 792		10 391		(40 182)		38 579		5 710		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	56 523	56 523	18 124	32.1%	13 306	23.5%	4 068	7.2%	16 309	28.9%	51 807	91.7%	22 180	75.5%	(26.5%)
National Government	50 973	50 973	17 978	35.3%	13 303	26.1%	3 997	7.8%	16 309	32.0%	51 587	101.2%	20 824	82.0%	(21.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	50 973	50 973	17 978	35.3%	13 303	26.1%	3 997	7.8%	16 309	32.0%	51 587	101.2%	20 824	82.0%	(21.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 550	5 550	146	2.6%	3	.1%	71	1.3%	-	-	220	4.0%	1 356	51.8%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	56 523	56 523	18 124	32.1%	13 306	23.5%	4 068	7.2%	16 309	28.9%	51 807	91.7%	22 180	75.5%	(26.5%)
Governance and Administration	3 750	3 750	89	2.4%	-	-	27	.7%	-	-	115	3.1%	317	71.8%	(100.0%)
Executive & Council	-	-	89	-	-	-	27	-	-	-	115	-	22	.9%	(100.0%)
Budget & Treasury Office	3 750	3 750	-	-	-	-	-	-	-	-	-	-	295	11.4%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 902	27 902	10 007	35.9%	2 007	7.2%	3 057	11.0%	4 236	15.2%	19 307	69.2%	5 148	91.7%	(17.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	2 011	269.0%	(100.0%)
Road Transport	27 902	27 902	10 007	35.9%	2 007	7.2%	3 057	11.0%	4 236	15.2%	19 307	69.2%	3 137	82.3%	35.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	175.8%	-
Trading Services	24 871	24 871	8 028	32.3%	11 299	45.4%	985	4.0%	12 073	48.5%	32 384	130.2%	16 715	72.8%	(27.8%)
Electricity	10 013	10 013	-	-	5 132	51.3%	941	9.4%	8 481	84.7%	14 553	145.3%	-	70.7%	(100.0%)
Water	5 616	5 616	987	17.6%	943	16.8%	44	.8%	3 592	64.0%	5 566	99.1%	12 529	58.1%	(71.3%)
Waste Water Management	9 242	9 242	7 041	76.2%	5 225	56.5%	-	-	-	-	12 266	132.7%	4 186	153.3%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	495 236	521 237	167 481	33.8%	163 997	33.1%	131 254	25.2%	119 672	23.0%	582 405	111.7%	121 815	100.2%	(1.8%)
Property rates, penalties and collection charges	51 169	200 006	13 807	27.0%	14 435	28.2%	15 301	7.7%	14 380	7.2%	57 923	29.0%	15 071	254.1%	(4.6%)
Service charges	222 446	85 257	62 572	28.1%	59 284	26.7%	64 626	75.8%	72 195	84.7%	258 678	303.4%	68 088	72.9%	6.0%
Other revenue	23 143	30 234	7 912	34.2%	8 482	36.6%	6 381	21.1%	8 953	29.6%	31 728	104.9%	11 666	93.3%	(23.3%)
Government - operating	136 380	192 717	56 590	41.5%	44 657	32.7%	33 698	17.5%	1 124	.6%	136 069	70.6%	19 855	90.0%	(94.3%)
Government - capital	50 673	-	21 120	41.7%	30 693	60.6%	4 436	-	16 281	-	72 530	-	-	80.7%	(100.0%)
Interest	11 425	13 023	5 480	48.0%	6 447	56.4%	6 812	52.3%	6 739	51.7%	25 478	195.6%	7 136	1 433.5%	(5.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(458 143)	(439 655)	(109 135)	23.8%	(116 817)	25.5%	(109 562)	24.9%	(106 408)	24.2%	(441 922)	100.5%	(100 720)	94.9%	5.6%
Suppliers and employees	(439 636)	(214 156)	(105 598)	24.0%	(111 255)	25.3%	(107 375)	50.1%	(103 892)	48.5%	(428 120)	199.9%	(96 104)	94.2%	8.1%
Finance charges	(17 708)	(146 252)	(3 537)	20.0%	(5 254)	29.7%	(2 175)	1.5%	(2 504)	1.7%	(13 469)	9.2%	(4 546)	120.8%	(44.9%)
Transfers and grants	(800)	(79 247)	-	-	(308)	38.5%	(13)	-	(13)	-	(333)	.4%	(69)	95.0%	(81.8%)
Net Cash from/(used) Operating Activities	37 092	81 582	58 346	157.3%	47 181	127.2%	21 692	26.6%	13 264	16.3%	140 483	172.2%	21 095	122.3%	(37.1%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(50 673)	(80 801)	(18 124)	35.8%	(13 306)	26.3%	(6 379)	7.9%	(11 759)	14.6%	(49 568)	61.3%	(22 180)	87.0%	(47.0%)
Capital assets	(50 673)	(80 801)	(18 124)	35.8%	(13 306)	26.3%	(6 379)	7.9%	(11 759)	14.6%	(49 568)	61.3%	(22 180)	87.0%	(47.0%)
Net Cash from/(used) Investing Activities	(50 673)	(80 801)	(18 124)	35.8%	(13 306)	26.3%	(6 379)	7.9%	(11 759)	14.6%	(49 568)	61.3%	(22 180)	87.0%	(47.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(13 581)	780	40 223	(296.2%)	33 874	(249.4%)	15 313	1 962.3%	1 505	192.8%	90 915	11 650.1%	(1 085)	(29.9%)	(238.7%)
Cash/cash equivalents at the year begin:	20 134	10 386	(5 539)	(27.5%)	34 683	172.3%	68 558	660.1%	83 871	807.6%	(5 539)	(53.3%)	10 377	-	708.3%
Cash/cash equivalents at the year end:	6 553	11 166	34 683	529.2%	68 558	1 046.2%	83 871	751.1%	85 376	764.6%	85 376	764.6%	9 292	(29.9%)	818.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 228	7.1%	2 485	4.2%	1 783	3.0%	50 738	85.7%	59 234	21.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 311	20.6%	4 412	7.4%	2 457	4.1%	40 555	67.9%	59 736	22.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 413	7.6%	3 065	4.3%	2 396	3.4%	60 334	84.7%	71 208	26.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 084	5.8%	1 167	3.2%	788	2.2%	32 136	88.8%	36 174	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 553	4.2%	969	2.6%	1 355	3.6%	33 457	89.6%	37 334	13.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	53	.8%	53	.8%	53	.8%	6 280	97.5%	6 440	2.4%	-	-	-	-
Total By Income Source	25 642	9.5%	12 150	4.5%	8 832	3.3%	223 501	82.7%	270 126	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	848	26.4%	300	9.3%	149	4.6%	1 918	59.7%	3 215	1.2%	-	-	-	-
Commercial	3 898	7.9%	2 009	4.1%	2 401	4.9%	40 887	83.1%	49 195	18.2%	-	-	-	-
Households	19 419	10.8%	8 377	4.7%	5 023	2.8%	147 307	81.8%	180 127	66.7%	-	-	-	-
Other	1 478	3.9%	1 464	3.9%	1 259	3.3%	33 388	88.8%	37 589	13.9%	-	-	-	-
Total By Customer Group	25 642	9.5%	12 150	4.5%	8 832	3.3%	223 501	82.7%	270 126	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 838	100.0%	-	-	-	-	-	-	8 838	61.6%
Bulk Water	917	100.0%	-	-	-	-	-	-	917	6.4%
PAYE deductions	2 628	100.0%	-	-	-	-	-	-	2 628	18.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	1 347	100.0%	-	-	-	-	-	-	1 347	9.4%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	8	100.0%	-	-	-	-	-	-	8	.1%
Other	620	100.0%	-	-	-	-	-	-	620	4.3%
Total	14 359	100.0%	-	-	-	-	-	-	14 359	100.0%

Contact Details

Municipal Manager	Mrs Edith M Tukakgomo	014 762 1409
Financial Manager	Mr MS Langa	014 762 1482

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BELA BELA (LIM366)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	413 908	413 908	92 854	22.4%	88 864	21.5%	45 668	11.0%	-	-	227 386	54.9%	11 714	47.6%	(100.0%)
Property rates	84 996	84 996	18 033	21.2%	19 211	22.6%	12 759	15.0%	-	-	50 002	58.8%	5 549	35.8%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	133 286	133 286	25 809	19.4%	26 511	19.9%	18 505	13.9%	-	-	70 824	53.1%	3 712	56.5%	(100.0%)
Service charges - water revenue	29 540	29 540	6 967	23.6%	7 230	24.5%	4 575	15.5%	-	-	18 772	63.5%	2 102	70.8%	(100.0%)
Service charges - sanitation revenue	17 332	-	-	-	-	-	-	-	-	-	-	-	(1 256)	61.0%	(100.0%)
Service charges - refuse revenue	10 666	-	-	-	-	-	-	-	-	-	-	-	629	51.8%	(100.0%)
Service charges - other	1 194	29 192	7 112	595.7%	6 015	503.8%	4 215	14.4%	-	-	17 342	59.4%	-	5.0%	-
Rental of facilities and equipment	1 939	1 939	280	14.4%	370	19.1%	234	12.1%	-	-	884	45.6%	114	42.7%	(100.0%)
Interest earned - external investments	4 069	4 069	103	2.5%	75	1.9%	38	.9%	-	-	216	5.3%	21	8.4%	(100.0%)
Interest earned - outstanding debtors	10 604	10 604	1 121	10.6%	1 145	10.8%	786	7.4%	-	-	3 052	28.8%	439	28.5%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	19 598	19 598	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	7 259	7 259	-	-	-	-	3 437	47.4%	-	-	3 437	47.4%	-	.3%	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	84 840	84 840	35 891	42.3%	26 778	31.6%	207	.2%	-	-	62 876	74.1%	-	62.5%	-
Other own revenue	8 585	8 585	(2 461)	(28.7%)	1 528	17.8%	913	10.6%	-	-	(20)	(.2%)	403	58.6%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	406 627	408 085	60 871	15.0%	71 947	17.7%	54 590	13.4%	-	-	187 409	45.9%	21 110	57.1%	(100.0%)
Employee related costs	128 936	128 936	11 007	8.5%	31 052	24.1%	20 900	16.2%	-	-	62 958	48.8%	28 882	78.2%	(100.0%)
Remuneration of councillors	7 364	7 364	1 781	24.2%	514	7.0%	1 158	15.7%	-	-	3 452	46.9%	-	24.5%	-
Debt impairment	17 000	9 500	136	.8%	437	2.6%	272	2.9%	-	-	845	8.9%	(953)	90.4%	(100.0%)
Depreciation and asset impairment	48 000	48 000	-	-	-	-	-	-	-	-	-	-	-	1.8%	-
Finance charges	7 317	7 317	995	13.6%	358	4.9%	396	5.4%	-	-	1 748	23.9%	-	-	-
Bulk purchases	103 393	108 493	31 706	30.7%	21 316	20.6%	14 317	13.2%	-	-	67 339	62.1%	(794)	55.8%	(100.0%)
Other Materials	29 797	22 997	477	1.6%	986	3.3%	2 493	10.8%	-	-	3 955	17.2%	(4 132)	9.2%	(100.0%)
Contracted services	24 926	17 959	4 661	18.7%	4 805	19.3%	3 793	21.1%	-	-	13 259	73.8%	(791)	50.1%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	39 893	57 519	10 108	25.3%	12 481	31.3%	11 263	19.6%	-	-	33 851	58.9%	(1 102)	67.2%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 281	5 823	31 983		16 916		(8 922)		-		39 977		(9 395)		
Transfers recognised - capital	93 110	93 110	-	-	-	-	-	-	-	-	-	-	39 594	45.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	100 391	98 933	31 983		16 916		(8 922)		-		39 977		30 198		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	100 391	98 933	31 983		16 916		(8 922)		-		39 977		30 198		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	100 391	98 933	31 983		16 916		(8 922)		-		39 977		30 198		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	100 391	98 933	31 983		16 916		(8 922)		-		39 977		30 198		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	96 367	96 367	17 561	18.2%	26 238	27.2%	19 300	20.0%	17 256	17.9%	80 355	83.4%	6 923	40.7%	149.2%
National Government	91 367	91 367	17 561	19.2%	26 238	28.7%	18 817	20.6%	13 893	15.2%	76 509	83.7%	6 923	40.8%	100.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	91 367	91 367	17 561	19.2%	26 238	28.7%	18 817	20.6%	13 893	15.2%	76 509	83.7%	6 923	40.8%	100.7%
Borrowing	-	-	-	-	-	-	482	-	-	-	482	-	-	-	-
Internally generated funds	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	3 363	-	3 363	-	-	-	(100.0%)
Capital Expenditure Standard Classification	96 367	96 367	17 561	18.2%	26 238	27.2%	19 300	20.0%	17 256	17.9%	80 355	83.4%	6 923	40.7%	149.2%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 075	12 075	144	1.2%	1 151	9.5%	1 147	9.5%	6 889	57.0%	9 331	77.3%	1 037	78.6%	564.4%
Community & Social Services	-	-	144	-	-	-	-	-	-	-	144	-	1 037	-	(100.0%)
Sport And Recreation	12 075	12 075	-	-	1 151	9.5%	1 147	9.5%	6 889	57.0%	9 187	76.1%	-	64.2%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 265	11 120	3 394	25.6%	2 285	17.2%	1 600	14.4%	2 120	19.1%	9 399	84.5%	2 069	40.7%	2.5%
Planning and Development	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 265	8 120	3 394	33.1%	2 285	22.3%	1 600	19.7%	2 120	26.1%	9 399	115.7%	2 069	40.7%	2.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	71 027	73 172	14 024	19.7%	22 802	32.1%	16 552	22.6%	8 247	11.3%	61 625	84.2%	3 817	36.3%	116.0%
Electricity	15 580	15 580	4 676	30.0%	1 974	12.7%	1 366	8.8%	-	-	8 015	51.4%	1 159	39.4%	(100.0%)
Water	32 497	19 930	1 707	5.3%	7 599	23.4%	11 895	59.7%	6 040	30.3%	27 241	136.7%	2 658	32.9%	127.2%
Waste Water Management	22 950	37 661	7 641	33.3%	13 229	57.6%	3 291	8.7%	2 207	5.9%	26 369	70.0%	-	99.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	467 107	468 016	129 932	27.8%	109 946	23.5%	107 809	23.0%	49 837	10.6%	397 524	84.9%	74 166	71.7%	(32.8%)
Property rates, penalties and collection charges	72 671	72 671	10 807	14.9%	16 595	22.8%	15 139	20.8%	12 614	17.4%	55 156	75.9%	10 808	79.9%	16.7%
Service charges	173 483	173 483	35 194	20.3%	41 397	23.9%	39 917	23.0%	34 459	19.9%	150 967	87.0%	16 255	74.2%	112.0%
Other revenue	32 093	32 093	2 027	6.3%	1 248	3.9%	868	2.7%	1 855	5.8%	5 998	18.7%	5 777	19.5%	(67.9%)
Government - operating	83 931	84 840	36 150	43.1%	26 846	32.0%	20 842	24.6%	-	-	83 838	98.8%	45	59.6%	(100.0%)
Government - capital	93 110	93 110	45 392	48.8%	23 003	24.7%	30 215	32.5%	-	-	98 610	105.9%	39 594	102.5%	(100.0%)
Interest	11 819	11 819	362	3.1%	857	7.3%	828	7.0%	909	7.7%	2 956	25.0%	1 687	43.7%	(46.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(316 318)	(325 277)	(79 016)	25.0%	(75 661)	23.9%	(62 837)	19.3%	(67 505)	20.8%	(285 020)	87.6%	(6 948)	65.2%	871.5%
Suppliers and employees	(309 001)	(317 960)	(78 734)	25.5%	(73 874)	23.9%	(62 261)	19.6%	(67 138)	21.1%	(282 006)	88.7%	(6 948)	66.0%	866.2%
Finance charges	(7 317)	(7 317)	(282)	3.9%	(1 788)	24.4%	(577)	7.9%	(367)	5.0%	(3 014)	41.2%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	150 789	142 740	50 916	33.8%	34 285	22.7%	44 971	31.5%	(17 668)	(12.4%)	112 504	78.8%	67 218	89.5%	(126.3%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	327.0%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(94 597)	(94 597)	(13 558)	14.3%	(26 238)	27.7%	(19 300)	20.4%	(23 495)	24.8%	(82 591)	87.3%	(8 850)	25.9%	165.5%
Capital assets	(94 597)	(94 597)	(13 558)	14.3%	(26 238)	27.7%	(19 300)	20.4%	(23 495)	24.8%	(82 591)	87.3%	(8 850)	25.9%	165.5%
Net Cash from/(used) Investing Activities	(94 597)	(94 597)	(13 558)	14.3%	(26 238)	27.7%	(19 300)	20.4%	(23 495)	24.8%	(82 591)	87.3%	(8 850)	25.5%	165.5%
Cash Flow from Financing Activities															
Receipts	4 458	-	39	.9%	462	10.4%	41	-	63	-	606	-	(90)	-	(170.1%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	4 458	-	39	.9%	462	10.4%	41	-	63	-	606	-	(90)	-	(170.1%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	4 458	-	39	.9%	462	10.4%	41	-	63	-	606	-	(90)	-	(170.1%)
Net Increase/(Decrease) in cash held	60 650	48 143	37 397	61.7%	8 508	14.0%	25 713	53.4%	(41 100)	(85.4%)	30 519	63.4%	58 278	220.2%	(170.5%)
Cash/cash equivalents at the year begin:	1 301	1 301	2 827	217.3%	40 224	3 091.7%	48 733	3 745.7%	74 446	5 722.0%	2 827	217.3%	30 591	-	143.4%
Cash/cash equivalents at the year end:	61 951	49 444	40 224	64.9%	48 733	78.7%	74 446	150.6%	33 346	67.4%	33 346	67.4%	88 869	220.2%	(62.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 240	17.3%	14 634	40.6%	-	-	15 150	42.1%	36 025	67.9%
Bulk Water	2 581	35.0%	2 425	32.9%	2 363	32.1%	-	-	7 369	13.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 275	65.1%	-	-	-	-	3 371	34.9%	9 646	18.2%
Total	15 096	28.5%	17 059	32.2%	2 363	4.5%	18 521	34.9%	53 039	100.0%

Contact Details

Municipal Manager	Mr Jamela Selapyane (Acting)	014 736 8001
Financial Manager	Ms Lerato Phasha (Acting)	014 736 8049

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOGALAKWENA (LIM367)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	954 400	954 400	352 618	36.9%	188 543	19.8%	113 128	11.9%	188 707	19.8%	842 996	88.3%	98 981	71.7%	90.6%
Property rates	76 924	76 924	16 463	21.4%	17 235	22.4%	11 447	14.9%	17 162	22.3%	62 308	81.0%	14 892	65.5%	15.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	267 029	266 946	60 407	22.6%	60 058	22.5%	38 165	14.3%	58 308	21.8%	216 938	81.3%	52 412	67.8%	11.2%
Service charges - water revenue	77 091	77 095	19 718	25.6%	32 000	41.5%	9 418	12.2%	20 964	27.2%	82 099	106.5%	14 347	62.5%	46.1%
Service charges - sanitation revenue	26 275	26 354	4 119	15.7%	4 598	17.5%	2 752	10.4%	4 114	15.6%	15 583	59.1%	4 050	47.0%	1.6%
Service charges - refuse revenue	16 143	16 143	3 681	22.8%	3 816	23.6%	2 506	15.5%	3 831	23.7%	13 834	85.7%	3 396	68.1%	12.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 611	1 611	141	8.7%	77	4.8%	170	10.5%	809	50.2%	1 197	74.3%	802	171.8%	1.0%
Interest earned - external investments	42 139	42 139	-	-	7 727	18.3%	2 693	6.4%	2 850	6.8%	13 270	31.5%	4 505	36.6%	(36.7%)
Interest earned - outstanding debtors	3 411	3 411	8 647	253.5%	8 498	249.2%	6 209	182.0%	9 940	291.4%	33 294	976.1%	7 970	766.8%	24.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 470	6 470	(7)	(.1%)	80	1.2%	176	2.7%	164	2.5%	413	6.4%	163	6.8%	.6%
Licences and permits	9 838	9 838	1 332	13.5%	2 158	21.9%	1 489	15.1%	2 400	24.4%	7 379	75.0%	(10 253)	(286.4%)	(123.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	403 839	403 839	233 882	57.9%	47 554	11.8%	35 288	8.7%	63 676	15.8%	380 400	94.2%	-	84.3%	(100.0%)
Other own revenue	3 518	3 518	685	19.5%	886	25.2%	873	24.8%	1 226	34.8%	3 670	104.3%	675	60.9%	81.7%
Gains on disposal of PPE	20 112	20 112	3 550	17.7%	3 856	19.2%	1 942	9.7%	3 262	16.2%	12 611	62.7%	6 023	166.2%	(45.8%)
Operating Expenditure	954 363	969 040	198 247	20.8%	202 793	21.2%	157 202	16.2%	153 648	15.9%	711 890	73.5%	234 605	77.6%	(34.5%)
Employee related costs	346 854	292 617	62 863	18.1%	61 977	17.9%	38 768	13.2%	61 173	20.9%	224 780	76.8%	58 287	74.0%	5.0%
Remuneration of councillors	24 521	21 590	4 648	19.0%	4 590	18.7%	3 547	16.4%	4 689	21.7%	17 473	80.9%	4 404	190.7%	6.5%
Debt impairment	40 111	15 111	-	-	(119)	(.3%)	(7)	-	(22)	(.1%)	(147)	(1.0%)	0	-	(17 184.9%)
Depreciation and asset impairment	98 709	73 852	18	-	987	1.0%	(35)	-	(971)	(1.3%)	-	-	2 201	17.0%	(144.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	238 429	247 307	70 830	29.7%	55 720	23.4%	25 555	10.3%	57 200	23.1%	209 305	84.6%	48 789	84.5%	17.2%
Other Materials	32 141	20 167	2 881	9.0%	3 770	11.7%	3 159	15.7%	4 448	22.1%	14 257	70.7%	3 888	72.7%	14.4%
Contracted services	110 531	234 903	46 116	41.7%	63 285	57.3%	74 591	31.8%	16 125	6.9%	200 118	85.2%	105 405	97.5%	(84.7%)
Transfers and grants	1 711	1 281	112	6.5%	38	2.2%	134	10.4%	116	9.0%	399	31.1%	209	54.6%	(44.6%)
Other expenditure	61 356	62 212	10 780	17.6%	12 546	20.4%	11 490	18.5%	10 800	17.4%	45 616	73.3%	11 422	78.5%	(5.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	90	-	90	-	-	-	(100.0%)
Surplus/(Deficit)	36	(14 640)	154 370		(14 250)		(44 074)		35 059		131 105		(135 624)		
Transfers recognised - capital	270 416	270 416	-	-	94 818	35.1%	106 490	39.4%	-	-	201 307	74.4%	-	661.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	8 935	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	279 387	255 776	154 370		80 568		62 415		35 059		332 413		(135 624)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	279 387	255 776	154 370		80 568		62 415		35 059		332 413		(135 624)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	279 387	255 776	154 370		80 568		62 415		35 059		332 413		(135 624)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	279 387	255 776	154 370		80 568		62 415		35 059		332 413		(135 624)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	277 416	312 805	32 984	11.9%	89 311	32.2%	78 327	25.0%	126 250	40.4%	326 872	104.5%	84 805	73.7%	48.9%
National Government	270 416	260 100	32 306	11.9%	87 871	32.5%	61 553	23.7%	113 641	43.7%	295 370	113.6%	80 577	75.6%	41.0%
Provincial Government	-	-	-	-	-	-	-	-	3 364	-	3 364	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	270 416	260 100	32 306	11.9%	87 871	32.5%	61 553	23.7%	117 005	45.0%	298 734	114.9%	80 577	75.6%	45.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 000	52 705	678	9.7%	1 441	20.6%	16 774	31.8%	6 865	13.0%	25 758	48.9%	4 229	57.4%	62.4%
Public contributions and donations	-	-	-	-	-	-	-	-	2 379	-	2 379	-	-	-	(100.0%)
Capital Expenditure Standard Classification	277 416	312 805	32 984	11.9%	89 311	32.2%	78 327	25.0%	126 250	40.4%	326 872	104.5%	84 805	73.7%	48.9%
Governance and Administration	-	1 360	678	-	81	-	177	13.0%	48	3.6%	984	72.4%	1 224	111.7%	(96.0%)
Executive & Council	-	280	-	-	-	-	46	16.3%	-	-	46	16.3%	1 128	-	(100.0%)
Budget & Treasury Office	-	830	678	-	4	-	17	2.0%	1	.2%	700	84.4%	6	.4%	(76.0%)
Corporate Services	-	250	-	-	77	-	115	45.8%	47	18.8%	238	95.4%	90	-	(47.9%)
Community and Public Safety	21 524	26 482	659	3.1%	3 248	15.1%	7 303	27.6%	7 404	28.0%	18 614	70.3%	425	52.0%	1 641.1%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	425	13.0%	(100.0%)
Sport And Recreation	21 524	26 482	659	3.1%	3 248	15.1%	7 303	27.6%	7 402	28.0%	18 612	70.3%	-	77.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	2	-	2	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 000	21 243	1 043	3.2%	1 976	6.0%	7 211	33.9%	10 618	50.0%	20 848	98.1%	7 078	57.1%	50.0%
Planning and Development	7 000	6	-	-	6	.1%	-	-	414	6 806.1%	420	6 906.1%	-	-	(100.0%)
Road Transport	26 000	21 237	1 043	4.0%	1 970	7.6%	7 211	34.0%	10 203	48.0%	20 428	96.2%	7 078	58.5%	44.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	222 892	263 720	30 603	13.7%	84 007	37.7%	63 636	24.1%	108 180	41.0%	286 425	108.6%	76 077	75.4%	42.2%
Electricity	17 533	24 245	522	3.0%	937	5.3%	-	-	12 648	52.2%	14 107	58.2%	13 034	65.3%	(3.0%)
Water	190 152	237 255	30 081	15.8%	81 508	42.9%	63 636	26.8%	89 788	37.8%	265 013	111.7%	59 390	75.8%	51.2%
Waste Water Management	15 206	2 020	-	-	1 561	10.3%	-	-	5 744	284.3%	7 305	361.6%	3 653	91.3%	57.2%
Waste Management	-	200	-	-	-	-	-	-	-	-	-	-	-	76.9%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 204 704	1 204 704	343 493	28.5%	311 975	25.9%	225 049	18.7%	162 126	13.5%	1 042 642	86.5%	-	28.2%	(100.0%)
Property rates, penalties and collection charges	76 924	76 924	12 130	15.8%	11 975	15.6%	11 472	14.9%	14 327	18.6%	49 905	64.9%	-	22.7%	(100.0%)
Service charges	386 538	386 538	52 527	13.6%	59 149	15.3%	60 479	15.6%	63 533	16.4%	235 688	61.0%	-	21.8%	(100.0%)
Other revenue	21 437	21 437	10 968	51.2%	4 730	22.1%	8 921	41.6%	10 488	48.9%	35 107	163.8%	-	(23.7%)	(100.0%)
Government - operating	403 839	403 839	166 855	41.3%	128 194	31.7%	35 288	8.7%	65 676	16.3%	396 013	98.1%	-	59.8%	(100.0%)
Government - capital	270 416	270 416	100 016	37.0%	99 818	36.9%	106 490	39.4%	-	-	306 323	113.3%	-	7.7%	-
Interest	45 550	45 550	996	2.2%	8 110	17.8%	2 399	5.3%	8 101	17.8%	19 606	43.0%	-	18.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(815 543)	(860 426)	(245 316)	30.1%	(222 305)	27.3%	(228 165)	26.5%	(162 893)	18.9%	(858 679)	99.8%	-	12.3%	(100.0%)
Suppliers and employees	(813 832)	(858 715)	(245 204)	30.1%	(222 267)	27.3%	(228 031)	26.6%	(162 771)	19.0%	(858 274)	99.9%	-	12.3%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 711)	(1 711)	(112)	6.5%	(38)	2.2%	(134)	7.8%	(122)	7.1%	(405)	23.7%	-	.5%	(100.0%)
Net Cash from/(used) Operating Activities	389 161	344 278	98 176	25.2%	89 670	23.0%	(3 116)	(.9%)	(768)	(.2%)	183 963	53.4%	-	59.0%	(100.0%)
Cash Flow from Investing Activities															
Receipts	18 915	22 915	-	-	2 309	12.2%	8 256	36.0%	3 262	14.2%	13 828	60.3%	-	86.8%	(100.0%)
Proceeds on disposal of PPE	20 112	24 112	-	-	2 309	11.5%	8 256	34.2%	3 262	13.5%	13 828	57.3%	-	86.8%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(1 197)	(1 197)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(277 416)	(312 755)	(32 984)	11.9%	(89 311)	32.2%	(78 327)	25.0%	(126 250)	40.4%	(326 872)	104.5%	-	-	(100.0%)
Capital assets	(277 416)	(312 755)	(32 984)	11.9%	(89 311)	32.2%	(78 327)	25.0%	(126 250)	40.4%	(326 872)	104.5%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(258 501)	(289 840)	(32 984)	12.8%	(87 002)	33.7%	(70 070)	24.2%	(122 988)	42.4%	(313 044)	108.0%	-	(2.1%)	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	130 660	54 439	65 193	49.9%	2 668	2.0%	(73 186)	(134.4%)	(123 755)	(227.3%)	(129 081)	(237.1%)	-	442.7%	(100.0%)
Cash/cash equivalents at the year begin:	86 766	217 426	162 987	187.8%	228 180	263.0%	230 847	106.2%	157 661	72.5%	162 987	75.0%	253 118	-	(37.7%)
Cash/cash equivalents at the year end:	217 426	271 864	228 180	104.9%	230 847	106.2%	157 661	58.0%	33 906	12.5%	33 906	12.5%	253 118	92.2%	(86.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	48 744	18.4%	11 124	4.2%	9 601	3.6%	195 010	73.7%	264 478	33.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	27 158	32.1%	10 636	12.6%	5 123	6.1%	41 583	49.2%	84 499	10.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 417	4.6%	3 998	3.4%	2 468	2.1%	105 321	89.9%	117 204	14.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 432	3.1%	1 079	2.4%	810	1.8%	42 264	92.7%	45 584	5.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 380	2.4%	1 115	1.9%	931	1.6%	54 928	94.1%	58 354	7.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 374	1.6%	3 292	1.6%	3 271	1.6%	196 531	95.2%	206 468	26.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	789	5.2%	389	2.6%	217	1.4%	13 750	90.8%	15 145	1.9%	-	-	-	-
Total By Income Source	88 293	11.2%	31 632	4.0%	22 419	2.8%	649 388	82.0%	791 733	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 154	5.9%	2 120	2.4%	1 001	1.2%	78 521	90.5%	86 796	11.0%	-	-	-	-
Commercial	20 351	33.5%	6 733	11.1%	2 393	3.9%	31 346	51.5%	60 823	7.7%	-	-	-	-
Households	62 789	9.7%	22 779	3.5%	19 025	3.0%	539 521	83.8%	644 114	81.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	88 293	11.2%	31 632	4.0%	22 419	2.8%	649 388	82.0%	791 733	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	20 363	100.0%	-	-	-	-	-	-	20 363	75.0%
Bulk Water	2 561	100.0%	-	-	-	-	-	-	2 561	9.4%
PAYE deductions	4 245	100.0%	-	-	-	-	-	-	4 245	15.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	27 169	100.0%	-	-	-	-	-	-	27 169	100.0%

Contact Details

Municipal Manager	Mr Malwane Markus	015 491 9604
Financial Manager	Mr Sasa Mulenga	015 491 9703

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MODIMOLLE-MOOKGOPONG (LIM368)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	477 748	460 300	145 276	30.4%	117 412	24.6%	111 535	24.2%	102 081	22.2%	476 303	103.5%	88 321	91.2%	15.6%
Property rates	103 157	76 747	20 569	19.9%	17 804	17.3%	16 671	21.7%	17 956	23.4%	73 001	95.1%	17 987	109.2%	(.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	133 122	132 972	37 049	27.8%	31 044	23.3%	37 443	28.2%	46 645	35.1%	152 181	114.4%	33 534	80.9%	39.1%
Service charges - water revenue	53 066	58 166	16 121	30.4%	16 099	30.3%	15 520	26.7%	14 790	25.4%	62 529	107.5%	12 991	125.4%	13.8%
Service charges - sanitation revenue	18 034	18 034	3 915	21.7%	3 914	21.7%	3 918	21.7%	3 926	21.8%	15 674	86.9%	3 722	88.3%	5.5%
Service charges - refuse revenue	17 847	17 847	4 524	25.3%	4 549	25.5%	4 577	25.6%	4 582	25.7%	18 232	102.2%	4 352	104.2%	5.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	729	459	123	16.9%	100	13.7%	107	23.4%	102	22.2%	432	94.1%	121	83.2%	(16.2%)
Interest earned - external investments	104	1 500	44	42.4%	937	905.8%	385	25.7%	999	66.6%	2 366	157.7%	77	44.9%	1 204.8%
Interest earned - outstanding debtors	36 897	42 319	9 076	24.6%	9 609	26.0%	10 549	24.9%	10 348	24.5%	39 581	93.5%	10 058	100.6%	2.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	446	500	-	-	16	3.5%	-	-	-	-	16	3.1%	-	-	-
Licences and permits	1 900	1 400	98	5.2%	26	1.4%	1 221	87.2%	138	9.9%	1 483	105.9%	281	31.9%	(50.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	107 831	107 027	52 863	49.0%	36 060	33.4%	25 219	23.6%	1 923	1.8%	116 064	108.4%	4 280	80.6%	(55.1%)
Other own revenue	4 616	3 329	894	19.4%	(2 746)	(59.5%)	(4 074)	(122.4%)	670	20.1%	(5 256)	(157.9%)	917	61.9%	(26.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	634 030	630 875	93 989	14.8%	341 968	53.9%	156 219	24.8%	200 482	31.8%	792 658	125.6%	159 538	58.3%	25.7%
Employee related costs	202 644	197 791	48 102	23.7%	47 233	23.3%	39 344	19.9%	49 505	25.0%	184 184	93.1%	108 764	100.7%	(54.5%)
Remuneration of councillors	10 099	10 503	3 249	32.2%	2 580	25.5%	1 701	16.2%	3 781	36.0%	11 310	107.7%	5 707	98.9%	(33.8%)
Debt impairment	39 045	39 045	(47)	(.1%)	(6)	-	(54)	(.1%)	36 840	94.4%	36 733	94.1%	28	4.4%	133 345.1%
Depreciation and asset impairment	60 937	60 937	-	-	-	-	-	-	-	-	-	-	571	1.1%	(100.0%)
Finance charges	5 727	5 727	1	-	-	-	-	-	-	-	1	-	2	-	(100.0%)
Bulk purchases	196 034	196 034	23 779	12.1%	273 340	139.4%	93 389	47.6%	46 486	23.7%	436 994	222.9%	8 599	36.8%	440.6%
Other Materials	22 477	3 603	135	.6%	649	2.9%	1 172	32.5%	3 543	98.3%	5 499	152.6%	2 704	11.0%	31.0%
Contracted services	67 368	87 477	12 616	18.7%	12 548	18.6%	14 199	16.2%	29 536	33.8%	68 899	78.8%	28 645	135.8%	3.1%
Transfers and grants	890	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	28 811	29 758	6 153	21.4%	5 624	19.5%	6 469	21.7%	30 790	103.5%	49 036	164.8%	4 519	53.0%	581.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(156 282)	(170 574)	51 287		(224 557)		(44 684)		(98 401)		(316 355)		(71 217)		
Transfers recognised - capital	95 935	71 739	19 702	20.5%	8 000	8.3%	15 201	21.2%	-	-	42 903	59.8%	21 667	35.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(60 347)	(98 835)	70 989		(216 557)		(29 483)		(98 401)		(273 452)		(49 550)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(60 347)	(98 835)	70 989		(216 557)		(29 483)		(98 401)		(273 452)		(49 550)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(60 347)	(98 835)	70 989		(216 557)		(29 483)		(98 401)		(273 452)		(49 550)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(60 347)	(98 835)	70 989		(216 557)		(29 483)		(98 401)		(273 452)		(49 550)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	160 513	106 532	4 297	2.7%	8 826	5.5%	8 253	7.7%	26 853	25.2%	48 229	45.3%	15 684	32.6%	71.2%
National Government	95 935	106 532	4 297	4.5%	8 826	9.2%	8 253	7.7%	18 514	17.4%	39 890	37.4%	15 684	32.6%	18.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	95 935	106 532	4 297	4.5%	8 826	9.2%	8 253	7.7%	18 514	17.4%	39 890	37.4%	15 684	32.6%	18.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	64 578	-	-	-	-	-	-	-	8 339	-	8 339	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	160 513	106 532	4 297	2.7%	8 826	5.5%	8 253	7.7%	26 853	25.2%	48 229	45.3%	15 684	32.6%	71.2%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	187	52.0%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	187	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 623	23 536	903	7.8%	2 016	17.3%	1 147	4.9%	3 525	15.0%	7 592	32.3%	710	41.2%	396.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 623	23 536	903	7.8%	2 016	17.3%	1 147	4.9%	3 525	15.0%	7 592	32.3%	710	41.2%	396.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	148 890	82 997	3 394	2.3%	6 810	4.6%	7 106	8.6%	23 328	28.1%	40 637	49.0%	14 787	31.0%	57.8%
Electricity	10 000	10 000	-	-	1 304	13.0%	2 340	23.4%	3 104	31.0%	6 748	67.5%	5 138	74.8%	(39.6%)
Water	74 129	27 097	-	-	322	.4%	-	-	6 841	25.2%	7 163	26.4%	3 170	20.9%	115.8%
Waste Water Management	57 112	42 553	1 672	2.9%	2 024	3.5%	4 766	11.2%	11 240	26.4%	19 701	46.3%	5 850	35.7%	92.1%
Waste Management	7 648	3 346	1 721	22.5%	3 160	41.3%	-	-	2 144	64.1%	7 025	210.0%	629	17.2%	240.9%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	460 405	480 562	181 164	39.3%	132 999	28.9%	132 176	27.5%	112 993	23.5%	559 332	116.4%	70 535	101.3%	60.2%
Property rates, penalties and collection charges	75 305	79 726	13 006	17.3%	18 020	23.9%	15 633	19.6%	13 473	16.9%	60 132	75.4%	14 889	101.7%	(9.5%)
Service charges	170 814	211 551	43 043	25.2%	43 081	25.2%	53 062	25.1%	55 758	26.4%	194 944	92.2%	47 623	88.5%	17.1%
Other revenue	4 882	4 882	49 931	1 022.8%	24 952	511.1%	8 498	174.1%	41 591	851.9%	124 973	2 559.8%	6 403	229.2%	549.6%
Government - operating	107 831	107 027	46 373	43.0%	33 601	31.2%	17 021	15.9%	-	-	96 995	90.6%	-	83.4%	-
Government - capital	95 935	71 739	24 657	25.7%	8 000	8.3%	30 169	42.1%	-	-	62 826	87.6%	-	104.0%	-
Interest	5 638	5 638	4 154	73.7%	5 346	94.8%	7 792	138.2%	2 171	38.5%	19 462	345.2%	1 620	66.9%	34.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(591 532)	(593 305)	(127 501)	21.6%	(137 867)	23.3%	(100 786)	17.0%	(118 971)	20.1%	(485 125)	81.8%	(64 992)	69.0%	83.1%
Suppliers and employees	(590 144)	(587 579)	(127 499)	21.6%	(137 867)	23.4%	(100 786)	17.2%	(118 971)	20.2%	(485 124)	82.6%	(64 992)	69.2%	83.1%
Finance charges	(498)	(5 727)	(1)	.3%	-	-	-	-	-	-	(1)	-	-	-	-
Transfers and grants	(890)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(131 127)	(112 743)	53 663	(40.9%)	(4 868)	3.7%	31 390	(27.8%)	(5 979)	5.3%	74 206	(65.8%)	5 542	(498.2%)	(207.9%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	2	-	2	-	5 000	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	2	-	2	-	5 000	-	(100.0%)
Payments	(160 513)	(106 532)	(5 112)	3.2%	(8 464)	5.3%	(9 807)	9.2%	(27 148)	25.5%	(50 531)	47.4%	(12 917)	32.6%	110.2%
Capital assets	(160 513)	(106 532)	(5 112)	3.2%	(8 464)	5.3%	(9 807)	9.2%	(27 148)	25.5%	(50 531)	47.4%	(12 917)	32.6%	110.2%
Net Cash from/(used) Investing Activities	(160 513)	(106 532)	(5 112)	3.2%	(8 464)	5.3%	(9 807)	9.2%	(27 146)	25.5%	(50 529)	47.4%	(7 917)	18.2%	242.9%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(291 640)	(219 275)	48 551	(16.6%)	(13 332)	4.6%	21 583	(9.8%)	(33 125)	15.1%	23 677	(10.8%)	(2 375)	(76.5%)	1 295.0%
Cash/cash equivalents at the year begin:	(93 239)	(93 239)	5 987	(6.4%)	54 538	(58.5%)	41 206	(44.2%)	62 789	(67.3%)	5 987	(6.4%)	50 487	51.6%	24.4%
Cash/cash equivalents at the year end:	(384 879)	(312 514)	54 538	(14.2%)	41 206	(10.7%)	62 789	(20.1%)	29 664	(9.5%)	29 664	(9.5%)	48 113	(15.9%)	(38.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 184	9.0%	3 494	3.4%	2 973	2.9%	86 906	84.7%	102 557	22.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 160	16.0%	1 964	3.9%	1 555	3.1%	39 174	77.0%	50 853	10.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 471	7.9%	2 354	2.5%	2 207	2.3%	82 727	87.3%	94 759	20.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 210	6.3%	858	2.4%	838	2.4%	31 118	88.8%	35 024	7.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 334	7.6%	910	3.0%	886	2.9%	26 504	86.5%	30 635	6.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 049	6.2%	3 353	2.9%	3 524	3.1%	100 215	87.8%	114 141	24.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 988	5.4%	496	1.4%	464	1.3%	33 621	91.9%	36 569	7.9%	-	-	-	-
Total By Income Source	38 395	8.3%	13 430	2.9%	12 446	2.7%	400 266	86.2%	464 537	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 901	10.2%	1 271	4.5%	1 183	4.1%	23 195	81.2%	28 550	6.1%	-	-	-	-
Commercial	7 496	12.8%	1 772	3.0%	1 134	1.9%	47 995	82.2%	58 397	12.6%	-	-	-	-
Households	23 859	7.6%	8 934	2.8%	8 901	2.8%	273 932	86.8%	315 626	67.9%	-	-	-	-
Other	4 139	6.7%	1 453	2.3%	1 228	2.0%	55 144	89.0%	61 963	13.3%	-	-	-	-
Total By Customer Group	38 395	8.3%	13 430	2.9%	12 446	2.7%	400 266	86.2%	464 537	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	22 329	4.8%	15 737	3.4%	17 689	3.8%	410 095	88.0%	465 850	88.9%
Bulk Water	1 656	16.0%	1 051	10.1%	1 356	13.1%	6 301	60.8%	10 364	2.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	676	12.1%	4 910	87.9%	5 587	1.1%
Other	16 148	38.1%	-	-	12 623	29.8%	13 614	32.1%	42 385	8.1%
Total	40 134	7.7%	16 788	3.2%	32 344	6.2%	434 920	83.0%	524 185	100.0%

Contact Details

Municipal Manager	Ms MAPULE FELICITY	014 718 2077
Financial Manager	Mr Sithole M.J	014 718 2052

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: WATERBERG (DC36)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	138 401	139 490	55 471	40.1%	42 465	30.7%	34 018	24.4%	5 928	4.3%	137 882	98.8%	5 067	94.3%	17.0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 070	2 070	273	13.2%	290	14.0%	179	8.7%	278	13.4%	1 020	49.3%	261	47.9%	6.6%
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	10 311	11 400	3 832	37.2%	2 667	25.9%	2 718	23.8%	3 051	26.8%	12 267	107.6%	2 394	99.1%	27.4%
Interest earned - outstanding debtors	-	-	0	-	0	-	0	-	0	-	0	-	0	44.3%	(50.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	125 986	125 986	51 366	40.8%	39 500	31.4%	31 073	24.7%	2 591	2.1%	124 530	98.8%	2 405	94.7%	7.7%
Other own revenue	34	34	-	-	9	25.4%	48	142.4%	9	26.5%	65	194.4%	6	80.0%	42.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	168 519	215 075	7 450	4.4%	16 758	9.9%	13 008	6.0%	138 830	64.5%	176 045	81.9%	90 760	90.1%	53.0%
Employee related costs	100 566	98 705	-	-	-	-	-	-	87 927	89.1%	87 927	89.1%	60 428	92.5%	45.5%
Remuneration of councillors	8 654	8 902	-	-	-	-	-	-	8 058	90.5%	8 058	90.5%	6 124	100.8%	31.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 375	5 978	-	-	-	-	-	-	3 945	66.0%	3 945	66.0%	5 948	68.4%	(33.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 410	7 665	-	-	1 903	25.7%	66	.9%	14	.2%	1 984	25.9%	3 747	65.1%	(99.6%)
Transfers and grants	-	-	2 463	-	4 786	-	4 148	-	27 464	-	38 862	-	6 294	757.1%	336.4%
Other expenditure	45 514	93 825	4 987	11.0%	10 068	22.1%	8 793	9.4%	11 421	12.2%	35 269	37.6%	8 219	51.1%	39.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 118)	(75 585)	48 021		25 707		21 010		(132 902)		(38 163)		(85 694)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(30 118)	(75 585)	48 021		25 707		21 010		(132 902)		(38 163)		(85 694)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(30 118)	(75 585)	48 021		25 707		21 010		(132 902)		(38 163)		(85 694)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(30 118)	(75 585)	48 021		25 707		21 010		(132 902)		(38 163)		(85 694)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(30 118)	(75 585)	48 021		25 707		21 010		(132 902)		(38 163)		(85 694)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	666	1 100	-	-	-	-	-	-	30 053	2 732.1%	30 053	2 732.1%	-	-	(100.0%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	666	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	666	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 100	-	-	-	-	-	-	30 053	2 732.1%	30 053	2 732.1%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	666	1 100	-	-	-	-	-	-	30 053	2 732.1%	30 053	2 732.1%	-	-	(100.0%)
Governance and Administration	666	1 100	-	-	-	-	-	-	482	43.8%	482	43.8%	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	666	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	1 100	-	-	-	-	-	-	482	43.8%	482	43.8%	-	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	29 571	-	29 571	-	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	191	-	191	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	29 380	-	29 380	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	138 401	139 455	55 471	40.1%	41 495	30.0%	34 018	24.4%	5 928	4.3%	136 912	98.2%	5 067	94.3%	17.0%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	2 070	2 069	273	13.2%	290	14.0%	179	8.7%	278	13.4%	1 020	49.3%	261	47.9%	6.6%
Other revenue	34	-	-	-	9	25.4%	48	-	9	-	65	-	6	80.0%	42.5%
Government - operating	125 986	125 986	51 366	40.8%	39 500	31.4%	31 073	24.7%	2 591	2.1%	124 530	98.8%	2 405	94.7%	7.7%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	10 311	11 400	3 832	37.2%	1 697	16.5%	2 718	23.8%	3 051	26.8%	11 297	99.1%	2 394	99.1%	27.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(157 322)	(219 231)	(7 450)	4.7%	(16 758)	10.7%	(13 008)	5.9%	(134 885)	61.5%	(172 100)	78.5%	(84 812)	93.8%	59.0%
Suppliers and employees	(157 322)	(211 821)	(4 987)	3.2%	(10 398)	6.6%	(8 860)	4.2%	(107 421)	50.7%	(131 665)	62.2%	(78 518)	78.8%	36.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(7 410)	(2 463)	-	(6 360)	-	(4 148)	56.0%	(27 464)	370.6%	(40 435)	545.7%	(6 294)	-	336.4%
Net Cash from/(used) Operating Activities	(18 921)	(79 776)	48 021	(253.8%)	24 738	(130.7%)	21 010	(26.3%)	(128 956)	161.6%	(35 188)	44.1%	(79 745)	89.6%	61.7%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(666)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(666)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(666)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(19 587)	(79 776)	48 021	(245.2%)	24 738	(126.3%)	21 010	(26.3%)	(128 956)	161.6%	(35 188)	44.1%	(79 745)	89.6%	61.7%
Cash/cash equivalents at the year begin:	130 969	130 969	104 295	79.6%	152 316	116.3%	177 053	135.2%	198 064	151.2%	104 295	79.6%	169 895	79.6%	16.6%
Cash/cash equivalents at the year end:	111 382	51 193	152 316	136.8%	177 053	159.0%	198 064	386.9%	69 107	135.0%	69 107	135.0%	90 150	78.3%	(23.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	51	99.8%	0	.2%	-	-	-	-	51	100.0%	-	-	-	-
Total By Income Source	51	99.8%	0	.2%	-	-	-	-	51	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	51	99.8%	0	.2%	-	-	-	-	51	100.0%	-	-	-	-
Total By Customer Group	51	99.8%	0	.2%	-	-	-	-	51	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	262	100.0%	-	-	-	-	-	-	262	100.0%
Total	262	100.0%	-	-	-	-	-	-	262	100.0%

Contact Details

Municipal Manager		
Financial Manager	Ms Gladwin Tloubatla	014 718 3319

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: EPHRAIM MOGALE (LIM471)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	249 394	243 429	-	-	-	-	-	-	-	-	-	-	17 470	76.7%	(100.0%)
Property rates	37 810	35 655	-	-	-	-	-	-	-	-	-	-	5 714	87.9%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	50 000	53 800	-	-	-	-	-	-	-	-	-	-	8 498	94.9%	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 232	4 242	-	-	-	-	-	-	-	-	-	-	632	82.7%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	225	155	-	-	-	-	-	-	-	-	-	-	28	166.8%	(100.0%)
Interest earned - external investments	9 274	3 503	-	-	-	-	-	-	-	-	-	-	648	55.6%	(100.0%)
Interest earned - outstanding debtors	6 020	7 094	-	-	-	-	-	-	-	-	-	-	1 103	91.2%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	96	96	-	-	-	-	-	-	-	-	-	-	10	29.0%	(100.0%)
Licences and permits	2 642	-	-	-	-	-	-	-	-	-	-	-	193	221.7%	(100.0%)
Agency services	888	-	-	-	-	-	-	-	-	-	-	-	-	27.1%	-
Transfers recognised - operational	133 485	133 485	-	-	-	-	-	-	-	-	-	-	-	64.8%	-
Other own revenue	4 721	5 399	-	-	-	-	-	-	-	-	-	-	645	548.8%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	284 263	282 514	-	-	-	-	-	-	-	-	-	-	30 207	82.5%	(100.0%)
Employee related costs	92 789	86 130	-	-	-	-	-	-	-	-	-	-	13 797	78.2%	(100.0%)
Remuneration of councillors	13 525	13 525	-	-	-	-	-	-	-	-	-	-	1 965	91.4%	(100.0%)
Debt impairment	17 679	12 449	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	47 700	50 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	448	150	-	-	-	-	-	-	-	-	-	-	31	43.4%	(100.0%)
Bulk purchases	34 341	36 400	-	-	-	-	-	-	-	-	-	-	4 397	77.6%	(100.0%)
Other Materials	12 214	11 314	-	-	-	-	-	-	-	-	-	-	1 559	29.5%	(100.0%)
Contracted services	12 288	12 313	-	-	-	-	-	-	-	-	-	-	-	77.8%	-
Transfers and grants	2 653	-	-	-	-	-	-	-	-	-	-	-	-	3.4%	-
Other expenditure	50 627	60 233	-	-	-	-	-	-	-	-	-	-	8 457	190.1%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(34 869)	(39 085)	-		-		-		-		-		(12 736)		
Transfers recognised - capital	32 823	35 549	-	-	-	-	-	-	-	-	-	-	-	257.7%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(2 046)	(3 535)	-		-		-		-		-		(12 736)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(2 046)	(3 535)	-		-		-		-		-		(12 736)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(2 046)	(3 535)	-		-		-		-		-		(12 736)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(2 046)	(3 535)	-		-		-		-		-		(12 736)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	45 654	46 465	-	-	-	-	-	-	-	-	-	-	6 275	90.8%	(100.0%)
National Government	31 576	34 677	-	-	-	-	-	-	-	-	-	-	4 427	107.5%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 576	34 677	-	-	-	-	-	-	-	-	-	-	4 427	107.5%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 078	11 788	-	-	-	-	-	-	-	-	-	-	1 848	48.8%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	45 654	46 465	-	-	-	-	-	-	-	-	-	-	6 275	90.8%	(100.0%)
Governance and Administration	1 223	2 263	-	-	-	-	-	-	-	-	-	-	141	14.3%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 223	252	-	-	-	-	-	-	-	-	-	-	-	.5%	-
Corporate Services	-	2 011	-	-	-	-	-	-	-	-	-	-	141	-	(100.0%)
Community and Public Safety	1 562	785	-	-	-	-	-	-	-	-	-	-	25	22.7%	(100.0%)
Community & Social Services	750	-	-	-	-	-	-	-	-	-	-	-	-	13.7%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	512	585	-	-	-	-	-	-	-	-	-	-	-	32.8%	-
Housing	300	200	-	-	-	-	-	-	-	-	-	-	25	50.5%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 509	34 876	-	-	-	-	-	-	-	-	-	-	5 794	97.1%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	34 509	34 876	-	-	-	-	-	-	-	-	-	-	5 794	99.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 360	8 540	-	-	-	-	-	-	-	-	-	-	314	72.5%	(100.0%)
Electricity	6 310	6 490	-	-	-	-	-	-	-	-	-	-	314	68.0%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 050	2 050	-	-	-	-	-	-	-	-	-	-	-	91.0%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	262 005	135 033	78 907	30.1%	24 535	9.4%	57 574	42.6%	21 996	16.3%	183 012	135.5%	19 659	78.5%	11.9%
Property rates, penalties and collection charges	30 248	30 248	5 987	19.8%	4 793	15.8%	6 955	23.0%	5 471	18.1%	23 206	76.7%	6 469	79.6%	(15.4%)
Service charges	43 386	43 386	16 453	37.9%	16 745	38.6%	14 540	33.5%	13 595	31.3%	61 333	141.4%	8 492	84.8%	60.1%
Other revenue	6 769	6 769	179	2.6%	254	3.8%	1 898	28.0%	2 464	36.4%	4 795	70.8%	2 948	355.1%	(16.4%)
Government - operating	133 485	6 513	54 032	40.5%	-	-	32 419	497.8%	-	-	86 451	1 327.4%	-	66.3%	-
Government - capital	32 823	32 823	-	-	-	-	-	-	-	-	-	-	-	45.6%	-
Interest	15 294	15 294	2 255	14.7%	2 743	17.9%	1 763	11.5%	466	3.0%	7 227	47.3%	1 751	47.7%	(73.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(217 691)	(217 691)	(40 595)	18.6%	(37 130)	17.1%	(51 837)	23.8%	(33 119)	15.2%	(162 680)	74.7%	(29 772)	80.6%	11.2%
Suppliers and employees	(214 590)	(180 696)	(40 237)	18.8%	(37 108)	17.3%	(51 442)	28.5%	(33 119)	18.3%	(161 906)	89.6%	(29 641)	81.1%	11.7%
Finance charges	(448)	(34 341)	(43)	9.6%	(1)	.1%	-	-	-	-	(43)	.1%	(31)	72.5%	(100.0%)
Transfers and grants	(2 653)	(2 653)	(315)	11.9%	(22)	.8%	(394)	14.9%	-	-	(731)	27.6%	(100)	33.3%	(100.0%)
Net Cash from/(used) Operating Activities	44 315	(82 657)	38 312	86.5%	(12 595)	(28.4%)	5 737	(6.9%)	(11 123)	13.5%	20 331	(24.6%)	(10 113)	72.1%	10.0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 654)	-	-	-	-	-	-	-	-	-	-	-	(6 275)	31.5%	(100.0%)
Capital assets	(44 654)	-	-	-	-	-	-	-	-	-	-	-	(6 275)	31.5%	(100.0%)
Net Cash from/(used) Investing Activities	(44 654)	-	-	-	-	-	-	-	-	-	-	-	(6 275)	32.5%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 535)	-	-	-	-	-	-	-	-	-	-	-	(127)	17.5%	(100.0%)
Repayment of borrowing	(1 535)	-	-	-	-	-	-	-	-	-	-	-	(127)	17.5%	(100.0%)
Net Cash from/(used) Financing Activities	(1 535)	-	-	-	-	-	-	-	-	-	-	-	(127)	17.5%	(100.0%)
Net Increase/(Decrease) in cash held	(1 875)	(82 657)	38 312	(2 043.5%)	(12 595)	671.8%	5 737	(6.9%)	(11 123)	13.5%	20 331	(24.6%)	(16 515)	759.5%	(32.6%)
Cash/cash equivalents at the year begin:	124 746	-	129 000	103.4%	167 312	134.1%	154 717	-	160 454	-	129 000	-	162 824	95.5%	(1.5%)
Cash/cash equivalents at the year end:	122 872	(82 657)	167 312	136.2%	154 717	125.9%	160 454	(194.1%)	149 331	(180.7%)	149 331	(180.7%)	146 309	114.2%	2.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 566	36.0%	282	1.8%	186	1.2%	9 414	60.9%	15 448	12.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 164	5.7%	1 419	1.9%	1 404	1.9%	66 515	90.5%	73 502	61.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	472	11.0%	115	2.7%	107	2.5%	3 582	83.8%	4 276	3.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 154	7.9%	696	2.6%	417	1.5%	23 886	88.0%	27 152	22.6%	-	-	-	-
Total By Income Source	12 356	10.3%	2 512	2.1%	2 113	1.8%	103 398	85.9%	120 378	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12 356	10.3%	2 512	2.1%	2 113	1.8%	103 398	85.9%	120 378	100.0%	-	-	-	-
Total By Customer Group	12 356	10.3%	2 512	2.1%	2 113	1.8%	103 398	85.9%	120 378	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Monica Mathebela	013 261 8403
Financial Manager	Ms Khabo Ramosibi	013 261 8447

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: ELIAS MOTSOALEDI (LIM472)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	476 783	455 697	137 543	28.8%	137 135	28.8%	105 338	23.1%	35 331	7.8%	415 346	91.1%	34 064	81.9%	3.7%
Property rates	36 650	33 010	7 936	21.7%	7 685	21.0%	10 229	31.0%	6 026	18.3%	31 876	96.6%	7 556	96.4%	(20.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	89 297	81 798	22 023	24.7%	17 867	20.0%	27 982	34.2%	17 692	21.6%	85 565	104.6%	17 927	82.6%	(1.3%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	12 249	8 127	664	5.4%	1 986	16.2%	1 999	24.6%	1 875	23.1%	6 525	80.3%	1 914	80.8%	(2.0%)
Service charges - other	-	-	1 333	-	-	-	-	-	-	-	1 333	-	-	-	-
Rental of facilities and equipment	1 220	1 000	159	13.0%	300	24.6%	118	11.8%	643	64.3%	1 220	122.0%	(22)	61.9%	(3 059.2%)
Interest earned - external investments	3 000	2 800	727	24.2%	225	7.5%	345	12.3%	837	29.9%	2 135	76.2%	565	84.2%	48.1%
Interest earned - outstanding debtors	8 161	6 692	2 119	26.0%	2 373	29.1%	395	5.9%	3 428	51.2%	8 316	124.3%	1 829	105.6%	87.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	73 218	70 209	1 398	1.9%	20 307	27.7%	81	.1%	343	.5%	22 129	31.5%	1 463	13.9%	(76.6%)
Licences and permits	4 950	5 200	1 300	26.3%	1 266	25.6%	839	16.1%	1 421	27.3%	4 826	92.8%	1 407	108.1%	1.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	245 278	245 278	99 538	40.6%	84 979	34.6%	60 152	24.5%	5 510	2.2%	250 180	102.0%	1 045	95.1%	427.3%
Other own revenue	2 761	1 582	346	12.5%	145	5.3%	3 197	202.0%	(2 445)	(154.5%)	1 243	78.5%	380	48.6%	(743.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	471 306	449 169	86 107	18.3%	155 971	33.1%	83 888	18.7%	83 891	18.7%	409 857	91.2%	64 209	75.3%	30.7%
Employee related costs	134 149	130 473	31 936	23.8%	41 722	31.1%	32 445	24.9%	32 606	25.0%	138 708	106.3%	21 452	96.5%	52.0%
Remuneration of councillors	25 070	24 291	5 624	22.4%	5 625	22.4%	6 178	25.4%	5 807	23.9%	23 235	95.7%	5 624	93.4%	3.3%
Debt impairment	53 421	55 000	-	-	31 176	58.4%	-	-	(2 247)	(4.1%)	28 929	52.6%	-	-	(100.0%)
Depreciation and asset impairment	51 181	51 181	-	-	25 989	50.8%	-	-	-	-	25 989	50.8%	-	-	-
Finance charges	2 500	2 900	-	-	-	-	610	21.0%	839	28.9%	1 449	50.0%	(122)	13.2%	(789.7%)
Bulk purchases	80 000	70 000	16 345	20.4%	17 485	21.9%	17 997	25.7%	15 189	21.7%	67 016	95.7%	10 379	82.2%	46.3%
Other Materials	17 093	8 829	2 290	13.4%	2 511	14.7%	2 431	27.5%	3 162	35.8%	10 395	117.7%	1 939	93.4%	63.1%
Contracted services	60 020	59 841	14 710	24.5%	18 404	30.7%	13 021	21.8%	15 509	25.9%	61 644	103.0%	11 581	84.0%	33.9%
Transfers and grants	4 404	3 580	217	4.9%	1 063	24.1%	557	15.6%	351	9.8%	2 187	61.1%	325	173.0%	7.9%
Other expenditure	43 468	43 074	14 985	34.5%	11 996	27.6%	10 650	24.7%	12 675	29.4%	50 305	116.8%	13 031	99.4%	(2.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 477	6 528	51 436		(18 836)		21 449		(48 560)		5 489		(30 145)		
Transfers recognised - capital	63 830	94 050	16 871	26.4%	19 353	30.3%	9 218	9.8%	16 175	17.2%	61 617	65.5%	13 868	86.4%	16.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	69 307	100 578	68 308		517		30 667		(32 385)		67 106		(16 277)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	69 307	100 578	68 308		517		30 667		(32 385)		67 106		(16 277)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	69 307	100 578	68 308		517		30 667		(32 385)		67 106		(16 277)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	69 307	100 578	68 308		517		30 667		(32 385)		67 106		(16 277)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	75 869	97 258	15 702	20.7%	22 818	30.1%	11 641	12.0%	9 383	9.6%	59 544	61.2%	43 906	106.3%	(78.6%)
National Government	55 504	62 910	15 559	28.0%	21 129	38.1%	7 780	12.4%	7 942	12.6%	52 410	83.3%	23 411	96.4%	(66.1%)
Provincial Government	-	18 062	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	55 504	80 971	15 559	28.0%	21 129	38.1%	7 780	9.6%	7 942	9.8%	52 410	64.7%	23 411	96.4%	(66.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 365	16 286	143	.7%	1 689	8.3%	3 861	23.7%	1 441	8.9%	7 134	43.8%	20 495	141.1%	(93.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	75 869	97 258	15 702	20.7%	22 818	30.1%	11 641	12.0%	9 383	9.6%	59 544	61.2%	43 906	106.3%	(78.6%)
Governance and Administration	1 700	1 300	143	8.4%	290	17.0%	439	33.8%	45	3.5%	917	70.5%	422	70.2%	(89.3%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	1 300	143	-	290	-	439	33.8%	45	3.5%	917	70.5%	422	-	(89.3%)
Community and Public Safety	522	1 422	-	-	67	12.8%	286	20.1%	127	8.9%	480	33.8%	-	3.4%	(100.0%)
Community & Social Services	522	1 422	-	-	67	12.8%	286	20.1%	127	8.9%	480	33.8%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	59 779	79 449	12 557	21.0%	18 620	31.1%	8 494	10.7%	8 760	11.0%	48 430	61.0%	36 596	118.6%	(76.1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	59 779	79 449	12 557	21.0%	18 620	31.1%	8 494	10.7%	8 760	11.0%	48 430	61.0%	36 596	118.6%	(76.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 868	15 087	3 002	21.6%	3 841	27.7%	2 421	16.0%	452	3.0%	9 717	64.4%	6 888	101.7%	(93.4%)
Electricity	10 868	13 487	3 002	27.6%	3 841	35.3%	1 144	8.5%	495	3.7%	8 482	62.9%	6 888	101.7%	(92.8%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 000	1 600	-	-	-	-	1 277	79.8%	(43)	(2.7%)	1 234	77.1%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	450 474	463 279	101 659	22.6%	155 927	34.6%	132 576	28.6%	28 372	6.1%	418 533	90.3%	34 206	97.2%	(17.1%)
Property rates, penalties and collection charges	28 587	20 797	5 116	17.9%	5 466	19.1%	5 897	28.4%	5 122	24.6%	21 601	103.9%	4 956	72.5%	3.4%
Service charges	89 922	80 709	19 999	22.2%	22 332	24.8%	21 878	27.1%	15 119	18.7%	79 329	98.3%	18 446	83.8%	(18.0%)
Other revenue	18 225	18 724	4 920	27.0%	18 589	102.0%	5 262	28.1%	4 875	26.0%	33 646	179.7%	10 211	182.5%	(52.3%)
Government - operating	245 278	245 278	43 767	17.8%	79 619	32.5%	60 676	24.7%	2 269	.9%	186 331	76.0%	-	100.0%	(100.0%)
Government - capital	63 830	93 601	27 110	42.5%	28 808	45.1%	37 683	40.3%	-	-	93 601	100.0%	-	89.6%	-
Interest	4 632	4 170	747	16.1%	1 112	24.0%	1 180	28.3%	986	23.7%	4 026	96.5%	593	37.0%	66.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(366 705)	(342 988)	(71 564)	19.5%	(105 669)	28.8%	(76 937)	22.4%	(78 002)	22.7%	(332 172)	96.8%	(76 124)	108.6%	2.5%
Suppliers and employees	(359 801)	(336 508)	(71 347)	19.8%	(104 606)	29.1%	(75 465)	22.4%	(76 813)	22.8%	(328 232)	97.5%	(75 921)	109.1%	1.2%
Finance charges	(2 500)	(2 900)	-	-	-	-	(915)	31.6%	(839)	28.9%	(1 754)	60.5%	122	6.8%	(789.7%)
Transfers and grants	(4 404)	(3 580)	(217)	4.9%	(1 063)	24.1%	(557)	15.6%	(351)	9.8%	(2 187)	61.1%	(325)	173.0%	7.9%
Net Cash from/(used) Operating Activities	83 769	120 291	30 095	35.9%	50 258	60.0%	55 639	46.3%	(49 631)	(41.3%)	86 361	71.8%	(41 918)	60.3%	18.4%
Cash Flow from Investing Activities															
Receipts	4 000	2 000	150	3.8%	-	-	3 022	151.1%	-	-	3 172	158.6%	14 048	2 341.4%	(100.0%)
Proceeds on disposal of PPE	2 000	2 000	-	-	-	-	3 022	151.1%	-	-	3 022	151.1%	-	-	-
Decrease in non-current debtors	2 000	-	150	7.5%	-	-	-	-	-	-	150	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	14 048	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(75 869)	(97 573)	(13 250)	17.5%	(24 967)	32.9%	(8 241)	8.4%	(16 294)	16.7%	(62 753)	64.3%	(18 278)	86.8%	(10.9%)
Capital assets	(75 869)	(97 573)	(13 250)	17.5%	(24 967)	32.9%	(8 241)	8.4%	(16 294)	16.7%	(62 753)	64.3%	(18 278)	86.8%	(10.9%)
Net Cash from/(used) Investing Activities	(71 869)	(95 573)	(13 100)	18.2%	(24 967)	34.7%	(5 219)	5.5%	(16 294)	17.0%	(59 581)	62.3%	(4 230)	73.7%	285.2%
Cash Flow from Financing Activities															
Receipts	171	171	49	28.7%	(10)	(5.9%)	63	37.1%	(13)	(7.7%)	89	52.3%	(853)	(25.6%)	(98.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	171	171	49	28.7%	(10)	(5.9%)	63	37.1%	(13)	(7.7%)	89	52.3%	(853)	(25.6%)	(98.5%)
Payments	(10 000)	(6 811)	-	-	(6 285)	62.9%	(2 142)	31.4%	(2 214)	32.5%	(10 641)	156.2%	-	66.6%	(100.0%)
Repayment of borrowing	(10 000)	(6 811)	-	-	(6 285)	62.9%	(2 142)	31.4%	(2 214)	32.5%	(10 641)	156.2%	-	66.6%	(100.0%)
Net Cash from/(used) Financing Activities	(9 829)	(6 640)	49	(.5%)	(6 295)	64.0%	(2 079)	31.3%	(2 227)	33.5%	(10 552)	158.9%	(853)	62.2%	161.0%
Net Increase/(Decrease) in cash held	2 071	18 079	17 043	822.8%	18 996	917.0%	48 342	267.4%	(68 152)	(377.0%)	16 228	89.8%	(47 002)	338.8%	45.0%
Cash/cash equivalents at the year begin:	15 968	6 194	6 194	38.8%	23 238	145.5%	42 233	681.8%	90 575	1 462.3%	6 194	100.0%	51 052	99.9%	77.4%
Cash/cash equivalents at the year end:	18 039	24 273	23 238	128.8%	42 233	234.1%	90 575	373.2%	22 423	92.4%	22 423	92.4%	4 050	25.4%	453.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 009	52.7%	1 743	15.3%	295	2.6%	3 362	29.5%	11 410	14.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 049	16.8%	1 363	3.8%	1 005	2.8%	27 499	76.6%	35 917	44.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	680	6.6%	391	3.8%	359	3.5%	8 884	86.1%	10 314	12.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	217	19.8%	12	1.1%	4	.4%	863	78.8%	1 096	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	846	3.7%	850	3.7%	796	3.5%	20 479	89.2%	22 970	28.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	854	(53.5%)	(1 830)	114.5%	(89)	5.5%	(534)	33.4%	(1 598)	(2.0%)	-	-	-	-
Total By Income Source	14 655	18.3%	2 529	3.2%	2 370	3.0%	60 554	75.6%	80 108	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 217	12.8%	904	5.2%	737	4.2%	13 501	77.8%	17 358	21.7%	-	-	-	-
Commercial	5 691	41.6%	(706)	(5.2%)	258	1.9%	8 429	61.7%	13 672	17.1%	-	-	-	-
Households	4 011	12.6%	1 758	5.5%	996	3.1%	25 030	78.7%	31 794	39.7%	-	-	-	-
Other	2 737	15.8%	573	3.3%	380	2.2%	13 595	78.7%	17 285	21.6%	-	-	-	-
Total By Customer Group	14 655	18.3%	2 529	3.2%	2 370	3.0%	60 554	75.6%	80 108	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Meshack Kgwale	013 262 3056
Financial Manager	Mr Moleko Sebelemetja	013 262 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHUDUTHAMAGA (LIM473)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	340 198	340 199	125 305	36.8%	103 688	30.5%	80 399	23.6%	33 020	9.7%	342 412	100.7%	22 457	125.9%	47.0%
Property rates	37 237	38 129	9 793	26.3%	13 231	35.5%	9 924	26.0%	9 924	26.0%	42 872	112.4%	9 817	101.0%	1.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	130	130	25	19.2%	15	11.9%	28	21.8%	203	156.4%	271	209.3%	8	78.5%	2 378.9%
Interest earned - external investments	10 235	5 304	1 074	10.5%	312	3.0%	947	17.8%	744	14.0%	3 076	58.0%	111	69.3%	571.4%
Interest earned - outstanding debtors	29 343	32 642	8 341	28.4%	3 681	12.5%	3 673	11.3%	7 247	22.2%	22 942	70.3%	3 162	84.5%	129.2%
Dividends received	-	550	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	150	-	4	2.9%	4	2.8%	12	-	8	-	28	-	3	27.5%	166.7%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	5 584	5 984	1 123	20.1%	877	15.7%	1 500	25.1%	1 246	20.8%	4 746	79.3%	731	89.0%	70.5%
Transfers recognised - operational	256 837	256 837	104 833	40.8%	82 298	32.0%	60 964	23.7%	4 846	1.9%	252 942	98.5%	3 811	134.5%	27.2%
Other own revenue	682	622	112	16.3%	3 269	479.0%	3 351	538.4%	8 803	1 414.2%	15 535	2 495.8%	4 815	1 682.5%	82.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	318 400	343 252	72 572	22.8%	59 137	18.6%	69 193	20.2%	71 736	20.9%	272 637	79.4%	98 202	95.0%	(27.0%)
Employee related costs	81 996	74 095	17 411	21.2%	17 636	21.5%	18 279	24.7%	17 484	23.6%	70 810	95.6%	16 491	90.4%	6.0%
Remuneration of councillors	24 909	24 909	5 477	22.0%	5 509	22.1%	6 032	24.2%	5 678	22.8%	22 696	91.1%	4 873	91.7%	16.5%
Debt impairment	29 343	29 343	-	-	-	-	-	-	-	-	-	-	28 049	100.0%	(100.0%)
Depreciation and asset impairment	22 198	26 511	6 617	29.8%	6 749	30.4%	6 740	25.4%	6 769	25.5%	26 874	101.4%	6 074	96.1%	11.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	95 199	126 096	29 948	31.5%	19 116	20.1%	29 096	23.1%	31 311	24.8%	109 471	86.8%	20 326	49.9%	54.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	64 755	62 297	13 118	20.3%	10 126	15.6%	9 045	14.5%	10 495	16.8%	42 785	68.7%	22 390	170.7%	(53.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	21 798	(3 053)	52 734		44 551		11 206		(38 716)		69 775		(75 745)		
Transfers recognised - capital	66 000	66 000	32 220	48.8%	-	-	11 234	17.0%	-	-	43 454	65.8%	-	83.7%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	87 798	62 947	84 954		44 551		22 440		(38 716)		113 229		(75 745)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	87 798	62 947	84 954		44 551		22 440		(38 716)		113 229		(75 745)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	87 798	62 947	84 954		44 551		22 440		(38 716)		113 229		(75 745)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	87 798	62 947	84 954		44 551		22 440		(38 716)		113 229		(75 745)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	104 112	102 782	45 341	43.6%	12 446	12.0%	14 816	14.4%	6 556	6.4%	79 159	77.0%	15 817	98.4%	(58.6%)
National Government	104 112	102 782	45 341	43.6%	12 446	12.0%	14 816	14.4%	6 556	6.4%	79 159	77.0%	15 817	98.4%	(58.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	104 112	102 782	45 341	43.6%	12 446	12.0%	14 816	14.4%	6 556	6.4%	79 159	77.0%	15 817	98.4%	(58.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	104 112	102 782	45 341	43.6%	12 446	12.0%	14 816	14.4%	6 556	6.4%	79 159	77.0%	15 817	98.4%	(58.6%)
Governance and Administration	7 304	9 092	2 011	27.5%	-	-	1 837	20.2%	1 181	13.0%	5 029	55.3%	-	65.3%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	7 304	9 092	2 011	27.5%	-	-	22	.2%	877	9.6%	2 909	32.0%	-	13.2%	(100.0%)
Corporate Services	-	-	-	-	-	-	1 816	-	304	-	2 120	-	-	-	(100.0%)
Community and Public Safety	1 217	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 217	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	95 590	93 690	43 331	45.3%	12 446	13.0%	12 978	13.9%	5 375	5.7%	74 130	79.1%	12 408	107.4%	(56.7%)
Planning and Development	3 200	-	45	1.4%	-	-	-	-	-	-	45	-	-	-	-
Road Transport	92 390	93 690	43 286	46.9%	12 446	13.5%	12 978	13.9%	5 375	5.7%	74 086	79.1%	12 408	106.6%	(56.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	3 409	58.0%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	3 409	62.8%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	46.3%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	368 838	393 802	146 088	39.6%	131 715	35.7%	90 037	22.9%	11 907	3.0%	379 747	96.4%	6 894	104.1%	72.7%
Property rates, penalties and collection charges	6 749	12 945	2 660	39.4%	3 952	58.6%	7 159	55.3%	1 885	14.6%	15 655	120.9%	1 276	28.4%	47.7%
Service charges	-	-	-	-	9	-	-	-	-	-	9	-	-	-	-
Other revenue	29 018	52 715	9 365	32.3%	13 388	46.1%	1 640	3.1%	9 301	17.6%	33 694	63.9%	5 619	149.8%	65.5%
Government - operating	256 837	256 837	104 655	40.7%	88 518	34.5%	60 379	23.5%	-	-	253 552	98.7%	-	101.9%	-
Government - capital	66 000	66 000	29 408	44.6%	25 616	38.8%	19 910	30.2%	-	-	74 934	113.5%	-	106.4%	-
Interest	10 235	5 304	-	-	232	2.3%	949	17.9%	721	13.6%	1 903	35.9%	-	75.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(257 931)	(272 150)	(66 139)	25.6%	(57 086)	22.1%	(68 040)	25.0%	(64 959)	23.9%	(256 224)	94.1%	(92 724)	127.1%	(29.9%)
Suppliers and employees	(257 931)	(272 150)	(66 139)	25.6%	(57 086)	22.1%	(68 040)	25.0%	(64 959)	23.9%	(256 224)	94.1%	(92 724)	127.1%	(29.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	110 907	121 651	79 949	72.1%	74 629	67.3%	21 997	18.1%	(53 052)	(43.6%)	123 523	101.5%	(85 829)	56.1%	(38.2%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(119 729)	(114 199)	(41 305)	34.5%	(30 847)	25.8%	(14 816)	13.0%	(5 927)	5.2%	(92 895)	81.3%	(15 817)	92.8%	(62.5%)
Capital assets	(119 729)	(114 199)	(41 305)	34.5%	(30 847)	25.8%	(14 816)	13.0%	(5 927)	5.2%	(92 895)	81.3%	(15 817)	92.8%	(62.5%)
Net Cash from/(used) Investing Activities	(119 729)	(114 199)	(41 305)	34.5%	(30 847)	25.8%	(14 816)	13.0%	(5 927)	5.2%	(92 895)	81.3%	(15 817)	92.8%	(62.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(8 822)	7 452	38 644	(438.1%)	43 781	(496.3%)	7 181	96.4%	(58 979)	(791.5%)	30 628	411.0%	(101 647)	368.1%	(42.0%)
Cash/cash equivalents at the year begin:	31 662	19 228	19 228	60.7%	57 872	182.8%	101 653	528.7%	108 834	566.0%	19 228	100.0%	121 277	100.0%	(10.3%)
Cash/cash equivalents at the year end:	22 841	26 680	57 872	253.4%	101 653	445.0%	108 834	407.9%	49 855	186.9%	49 855	186.9%	19 630	29.4%	154.0%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	911	.3%	-	-	2 619	.8%	324 005	98.9%	327 535	85.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 336	9.8%	-	-	3 537	4.7%	63 775	85.4%	74 648	19.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(19 540)	100.0%	(19 540)	(5.1%)	-	-	-	-
Total By Income Source	8 247	2.2%	-	-	6 156	1.6%	368 240	96.2%	382 643	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 703	2.7%	-	-	5 413	1.5%	347 046	95.8%	362 162	94.6%	-	-	-	-
Commercial	(1 414)	(3.6%)	-	-	740	1.9%	40 475	101.7%	39 801	10.4%	-	-	-	-
Households	(15)	(6.9%)	-	-	3	1.4%	226	105.5%	214	.1%	-	-	-	-
Other	(27)	.1%	-	-	0	-	(19 507)	99.9%	(19 533)	(5.1%)	-	-	-	-
Total By Customer Group	8 247	2.2%	-	-	6 156	1.6%	368 240	96.2%	382 643	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	181	100.0%	-	-	-	-	-	-	181	.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 887	84.6%	(22)	(.1%)	3 458	15.5%	-	-	22 323	83.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 357	100.0%	-	-	-	-	-	-	4 357	16.2%
Total	23 424	87.2%	(22)	(.1%)	3 458	12.9%	-	-	26 860	100.0%

Contact Details

Municipal Manager	Mr Ronald Maisane Moganedi	013 265 8625
Financial Manager	Mr Ronald Maisane Moganedi	013 265 8625

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: TUBATSE FETAKGOMO (LIM476)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	572 622	588 033	203 500	35.5%	51 775	9.0%	244 415	41.6%	91 798	15.6%	591 488	100.6%	52 773	112.1%	73.9%
Property rates	144 058	131 288	38 776	26.9%	37 721	26.2%	17 850	13.6%	23 182	17.7%	117 529	89.5%	32 445	101.9%	(28.5%)
Property rates - penalties and collection charges	-	12 771	-	-	6 093	-	(6 093)	(47.7%)	-	-	-	-	4 110	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	11 570	11 479	4 998	43.2%	5 704	49.3%	5 344	46.6%	4 829	42.1%	20 876	181.9%	4 456	123.8%	8.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	615	575	84	13.6%	79	12.9%	92	16.1%	77	13.3%	332	57.7%	72	28.2%	6.6%
Interest earned - external investments	12 210	12 210	35	.3%	45	.4%	157	1.3%	21	.2%	259	2.1%	2 148	159.0%	(99.0%)
Interest earned - outstanding debtors	13 477	13 568	6 723	49.9%	1 286	9.5%	13 708	101.0%	7 845	57.8%	29 561	217.9%	(26)	111.7%	(30 722.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 533	2 533	10	.4%	5	.2%	7	.3%	2 472	97.6%	2 494	98.5%	2 426	17.8%	1.9%
Licences and permits	13 198	13 198	756	5.7%	490	3.7%	3 217	24.4%	2 936	22.2%	7 399	56.1%	4 706	120.9%	(37.6%)
Agency services	4 531	4 531	896	19.8%	167	3.7%	(1 063)	(23.5%)	-	-	-	-	1 607	196.0%	(100.0%)
Transfers recognised - operational	367 663	382 663	150 630	41.0%	-	-	210 883	55.1%	51 003	13.3%	412 516	107.8%	-	73.0%	(100.0%)
Other own revenue	2 768	3 218	591	21.4%	185	6.7%	313	9.7%	(568)	(17.6%)	522	16.2%	828	84.1%	(168.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	634 794	583 564	88 829	14.0%	85 788	13.5%	83 025	14.2%	101 625	17.4%	359 267	61.6%	157 125	87.5%	(35.3%)
Employee related costs	179 576	180 100	42 042	23.4%	41 226	23.0%	40 648	22.6%	54 498	30.3%	178 413	99.1%	40 733	94.4%	33.8%
Remuneration of councillors	31 625	31 625	8 457	26.7%	7 281	23.0%	7 473	23.6%	10 016	31.7%	33 226	105.1%	8 118	103.2%	23.4%
Debt impairment	45 000	45 000	-	-	7 042	15.6%	(2 724)	(6.1%)	840	1.9%	5 159	11.5%	908	72.5%	(7.4%)
Depreciation and asset impairment	68 709	68 759	-	-	-	-	-	-	-	-	-	-	-	116.7%	-
Finance charges	1 846	1 200	-	-	-	-	20	1.7%	194	16.2%	214	17.8%	1	30.2%	24 812.3%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	22 058	14 605	600	2.7%	72	.3%	(378)	(2.6%)	1 028	7.0%	1 322	9.0%	21 270	52.9%	(95.2%)
Contracted services	87 755	73 756	21 684	24.7%	13 886	15.8%	20 298	27.5%	21 671	29.4%	77 538	105.1%	61 493	157.1%	(64.8%)
Transfers and grants	5 000	5 000	1 306	26.1%	2 943	58.9%	571	11.4%	-	-	4 821	96.4%	2 328	115.7%	(100.0%)
Other expenditure	193 225	163 519	14 740	7.6%	13 339	6.9%	17 118	10.5%	13 378	8.2%	58 575	35.8%	22 276	57.7%	(39.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(62 172)	4 469	114 671		(34 013)		161 390		(9 827)		232 221		(104 352)		
Transfers recognised - capital	97 638	82 638	-	-	-	-	-	-	600	.7%	600	.7%	17 828	59.9%	(96.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 466	87 107	114 671		(34 013)		161 390		(9 227)		232 821		(86 525)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	35 466	87 107	114 671		(34 013)		161 390		(9 227)		232 821		(86 525)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 466	87 107	114 671		(34 013)		161 390		(9 227)		232 821		(86 525)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 466	87 107	114 671		(34 013)		161 390		(9 227)		232 821		(86 525)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	139 508	122 085	17 333	12.4%	18 507	13.3%	11 181	9.2%	12 085	9.9%	59 105	48.4%	17 721	51.1%	(31.8%)
National Government	97 638	82 638	16 088	16.5%	15 857	16.2%	9 582	11.6%	11 544	14.0%	53 072	64.2%	14 682	84.4%	(21.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	868	-	541	-	1 410	-	-	-	(100.0%)
Transfers recognised - capital	97 638	82 638	16 088	16.5%	15 857	16.2%	10 450	12.6%	12 085	14.6%	54 481	65.9%	14 682	84.4%	(17.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 870	39 447	1 244	3.0%	2 649	6.3%	730	1.9%	-	-	4 624	11.7%	3 039	5.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	139 508	122 085	17 333	12.4%	18 507	13.3%	11 181	9.2%	12 085	9.9%	59 105	48.4%	17 721	51.1%	(31.8%)
Governance and Administration	5 780	4 530	36	.6%	106	1.8%	11 023	243.3%	7 332	161.9%	18 497	408.3%	445	62.5%	1 546.1%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	5 780	4 530	36	.6%	106	1.8%	247	5.4%	-	-	389	8.6%	-	13.9%	-
Corporate Services	-	-	-	-	-	-	10 776	-	7 332	-	18 109	-	445	-	1 546.1%
Community and Public Safety	24 650	42 409	2 384	9.7%	3 439	14.0%	290	.7%	-	-	6 113	14.4%	1 339	7.7%	(100.0%)
Community & Social Services	4 650	2 000	-	-	2 872	61.8%	290	14.5%	-	-	3 162	158.1%	1 339	108.9%	(100.0%)
Sport And Recreation	15 000	38 409	1 175	7.8%	568	3.8%	-	-	-	-	1 742	4.5%	-	-	-
Public Safety	5 000	2 000	1 209	24.2%	-	-	-	-	-	-	1 209	60.4%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	91 978	69 046	14 914	16.2%	13 629	14.8%	(132)	(.2%)	4 753	6.9%	33 163	48.0%	15 271	66.0%	(68.9%)
Planning and Development	4 950	3 950	-	-	-	-	-	-	-	-	-	-	770	8.7%	(100.0%)
Road Transport	87 028	65 096	14 914	17.1%	13 629	15.7%	(132)	(.2%)	4 753	7.3%	33 163	50.9%	14 501	70.6%	(67.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 100	6 100	-	-	1 333	7.8%	-	-	-	-	1 333	21.8%	665	3.5%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	17 100	6 100	-	-	1 333	7.8%	-	-	-	-	1 333	21.8%	665	4.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	593 186	581 186	210 045	35.4%	142 958	24.1%	115 438	19.9%	27 892	4.8%	496 333	85.4%	31 169	104.5%	(10.5%)
Property rates, penalties and collection charges	86 435	86 435	16 617	19.2%	20 290	23.5%	10 394	12.0%	20 806	24.1%	68 107	78.8%	17 131	102.6%	21.5%
Service charges	6 942	6 942	1 437	20.7%	1 108	16.0%	806	11.6%	1 823	26.3%	5 175	74.5%	1 633	105.3%	11.7%
Other revenue	22 298	22 088	2 336	10.5%	988	4.4%	6 284	28.4%	5 226	23.7%	14 834	67.2%	10 484	181.5%	(50.1%)
Government - operating	367 663	382 663	154 745	42.1%	120 504	32.8%	14 284	3.7%	-	-	289 533	75.7%	-	100.2%	-
Government - capital	97 638	82 638	34 877	35.7%	-	-	79 772	96.5%	-	-	114 649	138.7%	-	100.0%	-
Interest	12 210	420	32	.3%	69	.6%	3 898	928.1%	36	8.6%	4 035	960.7%	1 921	154.9%	(98.1%)
Dividends	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(506 085)	(468 204)	(88 761)	17.5%	(82 839)	16.4%	(90 796)	19.4%	(86 495)	18.5%	(348 891)	74.5%	(156 218)	107.0%	(44.6%)
Suppliers and employees	(499 239)	(455 858)	(87 454)	17.5%	(80 617)	16.1%	(90 121)	19.8%	(86 494)	19.0%	(344 685)	75.6%	(153 890)	107.3%	(43.8%)
Finance charges	(1 846)	(1 200)	-	-	-	-	-	-	(2)	.1%	(2)	.1%	-	-	(100.0%)
Transfers and grants	(5 000)	(11 146)	(1 306)	26.1%	(2 223)	44.5%	(676)	6.1%	-	-	(4 205)	37.7%	(2 328)	120.4%	(100.0%)
Net Cash from/(used) Operating Activities	87 101	112 982	121 284	139.2%	60 119	69.0%	24 642	21.8%	(58 604)	(51.9%)	147 441	130.5%	(125 049)	88.4%	(53.1%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(112 745)	(112 745)	(17 333)	15.4%	(13 340)	11.8%	(16 346)	14.5%	(12 107)	10.7%	(59 127)	52.4%	(21 700)	67.0%	(44.2%)
Capital assets	(112 745)	(112 745)	(17 333)	15.4%	(13 340)	11.8%	(16 346)	14.5%	(12 107)	10.7%	(59 127)	52.4%	(21 700)	67.0%	(44.2%)
Net Cash from/(used) Investing Activities	(112 745)	(112 745)	(17 333)	15.4%	(13 340)	11.8%	(16 346)	14.5%	(12 107)	10.7%	(59 127)	52.4%	(21 700)	67.0%	(44.2%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 200)	(1 200)	-	-	-	-	-	-	-	-	-	-	-	182.5%	-
Repayment of borrowing	(1 200)	(1 200)	-	-	-	-	-	-	-	-	-	-	-	182.5%	-
Net Cash from/(used) Financing Activities	(1 200)	(1 200)	-	-	-	-	-	-	-	-	-	-	-	182.5%	-
Net Increase/(Decrease) in cash held	(26 844)	(963)	103 951	(387.2%)	46 779	(174.3%)	8 295	(861.0%)	(70 711)	7 339.3%	88 314	(9 166.5%)	(146 749)	46.6%	(51.8%)
Cash/cash equivalents at the year begin:	240 775	10 775	143 473	59.6%	247 424	102.8%	294 203	2 730.4%	302 498	2 807.4%	143 473	1 331.5%	282 618	80.7%	7.0%
Cash/cash equivalents at the year end:	213 931	9 812	247 424	115.7%	294 203	137.5%	302 498	3 083.1%	231 787	2 362.4%	231 787	2 362.4%	135 870	97.8%	70.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 533	2.9%	5 294	2.0%	4 633	1.8%	243 444	93.3%	260 905	61.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 940	3.0%	1 579	2.4%	1 468	2.3%	59 881	92.3%	64 868	15.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 355	3.5%	2 581	2.7%	2 557	2.7%	86 238	91.0%	94 731	22.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	51	1.3%	297	7.3%	223	5.5%	3 499	86.0%	4 070	1.0%	-	-	-	-
Total By Income Source	12 879	3.0%	9 752	2.3%	8 881	2.1%	393 062	92.6%	424 575	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 944	1.0%	1 831	1.0%	1 858	1.0%	185 470	97.1%	191 103	45.0%	-	-	-	-
Commercial	6 106	8.5%	3 617	5.1%	3 234	4.5%	58 497	81.9%	71 454	16.8%	-	-	-	-
Households	4 805	3.0%	4 130	2.6%	3 623	2.3%	147 792	92.2%	160 351	37.8%	-	-	-	-
Other	24	1.4%	174	10.4%	166	10.0%	1 303	78.2%	1 667	.4%	-	-	-	-
Total By Customer Group	12 879	3.0%	9 752	2.3%	8 881	2.1%	393 062	92.6%	424 575	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	126	17.0%	-	-	21	2.8%	597	80.3%	744	4.4%
Auditor-General	-	-	78	3.4%	39	1.7%	2 167	94.9%	2 284	13.6%
Other	-	-	-	-	684	5.0%	13 128	95.0%	13 812	82.0%
Total	126	.7%	78	.5%	743	4.4%	15 891	94.4%	16 839	100.0%

Contact Details

Municipal Manager	Mrs NtshudisaneJudith Maureen	013 231 121
Financial Manager	Mr Sasa Mulenga	013 231 2222

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: SEKHUKHUNE (DC47)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	958 312	951 074	29 031	3.0%	243 851	25.4%	25 401	2.7%	9 381	1.0%	307 663	32.3%	23 581	58.5%	(60.2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	69 355	-	-	-	-	-	-	-	-	-	-	-	-	21.2%	-
Service charges - sanitation revenue	12 953	-	3 058	23.6%	602	4.6%	3 054	-	998	-	7 712	-	1 702	105.5%	(41.4%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	79 508	19 788	-	7 973	-	17 533	22.1%	5 302	6.7%	50 596	63.6%	14 404	-	(63.2%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	12 313	9 313	1 743	14.2%	1 238	10.1%	1 158	12.4%	1 343	14.4%	5 482	58.9%	1 926	72.6%	(30.3%)
Interest earned - outstanding debtors	6 770	8 770	2 885	42.6%	954	14.1%	2 949	33.6%	836	9.5%	7 623	86.9%	4 401	154.1%	(81.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	850 212	847 949	497	.1%	232 400	27.3%	199	-	286	-	233 381	27.5%	373	23.2%	(23.5%)
Other own revenue	6 710	5 535	1 060	15.8%	684	10.2%	509	9.2%	617	11.1%	2 869	51.8%	775	3 840.7%	(20.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	939 277	1 582 301	453 376	48.3%	239 772	25.5%	73 713	4.7%	67 638	4.3%	834 500	52.7%	125 576	80.9%	(46.1%)
Employee related costs	339 474	339 087	90 439	26.6%	94 708	27.9%	32 488	9.6%	29 822	8.8%	247 458	73.0%	54 487	96.0%	(45.3%)
Remuneration of councillors	17 370	15 651	4 117	23.7%	4 124	23.7%	1 121	7.2%	1 255	8.0%	10 618	67.8%	2 555	90.0%	(50.9%)
Debt impairment	3 422	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	64 844	66 127	257 636	397.3%	17 176	26.5%	5 725	8.7%	5 725	8.7%	286 262	432.9%	10 173	66.4%	(43.7%)
Finance charges	1 158	1 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	112 542	121 662	31 640	28.1%	23 669	21.0%	15 516	12.8%	-	-	70 825	58.2%	3 905	127.7%	(100.0%)
Other Materials	28 774	34 826	5 259	18.3%	14 131	49.1%	3 634	10.4%	1 740	5.0%	24 764	71.1%	5 583	95.5%	(68.8%)
Contracted services	249 188	229 273	33 160	13.3%	56 251	22.6%	5 026	2.2%	13 202	5.8%	107 639	46.9%	22 518	58.0%	(41.4%)
Transfers and grants	3 952	3 952	771	19.5%	882	22.3%	354	8.9%	265	6.7%	2 272	57.5%	450	47.7%	(41.1%)
Other expenditure	118 552	770 624	30 352	25.6%	28 831	24.3%	9 849	1.3%	15 629	2.0%	84 662	11.0%	25 906	61.2%	(39.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	19 035	(631 227)	(424 346)		4 078		(48 312)		(58 257)		(526 836)		(101 996)		
Transfers recognised - capital	651 593	594 825	352 472	54.1%	169 918	26.1%	3 341	.6%	70 857	11.9%	596 589	100.3%	159 418	127.8%	(55.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	670 628	(36 402)	(71 873)		173 997		(44 971)		12 600		69 752		57 422		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	670 628	(36 402)	(71 873)		173 997		(44 971)		12 600		69 752		57 422		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	670 628	(36 402)	(71 873)		173 997		(44 971)		12 600		69 752		57 422		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	670 628	(36 402)	(71 873)		173 997		(44 971)		12 600		69 752		57 422		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	669 469	669 469	51 830	7.7%	158 733	23.7%	68 408	10.2%	722 510	107.9%	1 001 482	149.6%	86 385	59.8%	736.4%
National Government	669 469	669 469	50 603	7.6%	154 406	23.1%	67 998	10.2%	699 544	104.5%	972 551	145.3%	86 274	60.8%	710.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	669 469	669 469	50 603	7.6%	154 406	23.1%	67 998	10.2%	699 544	104.5%	972 551	145.3%	86 274	61.1%	710.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	1 228	-	4 327	-	410	-	22 966	-	28 931	-	111	-	20 613.4%
Capital Expenditure Standard Classification	669 469	669 469	51 830	7.7%	158 733	23.7%	68 408	10.2%	722 510	107.9%	1 001 482	149.6%	86 385	59.8%	736.4%
Governance and Administration	7 929	7 929	553	7.0%	-	-	-	-	-	-	553	7.0%	111	406.8%	(100.0%)
Executive & Council	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	5 929	5 929	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	553	-	-	-	-	-	-	-	553	-	111	-	(100.0%)
Community and Public Safety	848	848	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	848	848	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	660 693	660 693	51 277	7.8%	158 733	24.0%	68 408	10.4%	722 510	109.4%	1 000 929	151.5%	86 274	60.1%	737.5%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	660 693	660 693	51 277	7.8%	158 733	24.0%	68 408	10.4%	722 510	109.4%	1 000 929	151.5%	86 274	53.2%	737.5%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 570 237	1 545 899	328 346	20.9%	14 031	.9%	-	-	-	-	342 377	22.1%	22 926	20.9%	(100.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	49 385	79 508	22 847	46.3%	10 476	21.2%	-	-	-	-	33 323	41.9%	16 106	144.3%	(100.0%)
Other revenue	4 026	5 535	1 060	26.3%	578	14.4%	-	-	-	-	1 638	29.6%	493	318.1%	(100.0%)
Government - operating	850 212	847 949	299 812	35.3%	785	.1%	-	-	-	-	300 597	35.4%	-	.3%	-
Government - capital	651 593	594 825	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	15 021	18 082	4 627	30.8%	2 192	14.6%	-	-	-	-	6 819	37.7%	6 327	98.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(893 169)	(787 471)	(195 740)	21.9%	(147 792)	16.5%	-	-	-	-	(343 532)	43.6%	(106 684)	77.5%	(100.0%)
Suppliers and employees	(888 059)	(783 213)	(194 969)	22.0%	(147 193)	16.6%	-	-	-	-	(342 161)	43.7%	(106 451)	77.7%	(100.0%)
Finance charges	(1 158)	(306)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 952)	(3 952)	(771)	19.5%	(599)	15.2%	-	-	-	-	(1 370)	34.7%	(234)	41.7%	(100.0%)
Net Cash from/(used) Operating Activities	677 068	758 428	132 606	19.6%	(133 761)	(19.8%)	-	-	-	-	(1 155)	(.2%)	(83 759)	(52.4%)	(100.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(644 470)	-	(51 694)	8.0%	(127 245)	19.7%	-	-	-	-	(178 939)	-	(154 704)	25.5%	(100.0%)
Capital assets	(644 470)	-	(51 694)	8.0%	(127 245)	19.7%	-	-	-	-	(178 939)	-	(154 704)	25.5%	(100.0%)
Net Cash from/(used) Investing Activities	(644 470)	-	(51 694)	8.0%	(127 245)	19.7%	-	-	-	-	(178 939)	-	(154 704)	25.7%	(100.0%)
Cash Flow from Financing Activities															
Receipts	(728)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	(728)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 728)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 728)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(3 456)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	29 142	758 428	80 912	277.6%	(261 006)	(895.6%)	-	-	-	-	(180 094)	(23.7%)	(238 463)	(991.9%)	(100.0%)
Cash/cash equivalents at the year begin:	42 822	19 875	103 626	242.0%	184 538	430.9%	-	-	-	-	103 626	521.4%	(282 154)	100.0%	(100.0%)
Cash/cash equivalents at the year end:	71 964	778 303	184 538	256.4%	(76 468)	(106.3%)	-	-	-	-	(76 468)	(9.8%)	(520 617)	(714.9%)	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16 006	8.1%	6 067	3.1%	4 812	2.4%	171 022	86.4%	197 908	100.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2	(56.4%)	1	(27.6%)	0	(2.9%)	(5)	186.9%	(3)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(204)	100.0%	(204)	(.1%)	-	-	-	-
Total By Income Source	16 008	8.1%	6 067	3.1%	4 812	2.4%	170 813	86.4%	197 701	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 241	10.9%	302	2.6%	229	2.0%	9 652	84.5%	11 424	5.8%	-	-	-	-
Commercial	3 234	16.4%	888	4.5%	781	4.0%	14 833	75.2%	19 735	10.0%	-	-	-	-
Households	11 533	6.9%	4 878	2.9%	3 803	2.3%	146 328	87.9%	166 542	84.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 008	8.1%	6 067	3.1%	4 812	2.4%	170 813	86.4%	197 701	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	16 738	9.9%	8 911	5.3%	143 361	84.8%	-	-	169 010	86.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 013	55.1%	8 307	32.7%	3 118	12.3%	-	-	25 438	13.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	30 751	15.8%	17 218	8.9%	146 478	75.3%	-	-	194 448	100.0%

Contact Details

Municipal Manager	Ms Norah Tivetile Maseko	013 262 7312
Financial Manager	Mr Charles Malema (Acting)	013 262 7675

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	507 711	590 567	172 300	33.9%	95 845	18.9%	17 490	3.0%	-	-	285 635	48.4%	42 513	72.6%	(100.0%)
Property rates	90 658	-	33 161	36.6%	(6 664)	(7.4%)	(10 212)	-	-	-	16 285	-	4 502	11.5%	(100.0%)
Property rates - penalties and collection charges	-	-	2 751	-	-	-	-	-	-	-	2 751	-	1 180	-	(100.0%)
Service charges - electricity revenue	36 458	-	2 436	6.7%	7 644	21.0%	4 163	-	-	-	14 243	-	13 128	114.1%	(100.0%)
Service charges - water revenue	38 800	-	5 553	14.3%	1 209	3.1%	333	-	-	-	7 095	-	1 638	68.1%	(100.0%)
Service charges - sanitation revenue	5 599	-	643	11.5%	1 932	34.5%	503	-	-	-	3 079	-	2 724	87.1%	(100.0%)
Service charges - refuse revenue	10 787	-	605	5.6%	1 827	16.9%	241	-	-	-	2 674	-	2 895	121.5%	(100.0%)
Service charges - other	-	-	2 051	-	1	-	189	-	-	-	2 241	-	1	-	(100.0%)
Rental of facilities and equipment	-	2 277	258	-	433	-	282	12.4%	-	-	972	42.7%	646	99.6%	(100.0%)
Interest earned - external investments	2 775	-	858	30.9%	1 716	61.8%	-	-	-	-	2 575	-	-	32.6%	-
Interest earned - outstanding debtors	27 693	-	1 492	5.4%	7 660	27.7%	15 319	-	-	-	24 471	-	13 706	277.5%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	31	-	3 007	9 551.4%	690	2 191.6%	250	-	-	-	3 947	-	81	46.0%	(100.0%)
Licences and permits	2	-	674	31 994.6%	-	-	-	-	-	-	674	-	1	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	227	-	(100.0%)
Transfers recognised - operational	274 088	-	118 598	43.3%	77 517	28.3%	35	-	-	-	196 150	-	-	45.1%	-
Other own revenue	17 738	588 290	213	1.2%	1 760	9.9%	6 266	1.1%	-	-	8 239	1.4%	1 762	207.6%	(100.0%)
Gains on disposal of PPE	3 081	-	-	-	120	3.9%	120	-	-	-	240	-	23	-	(100.0%)
Operating Expenditure	454 554	418 926	150 781	33.2%	113 459	25.0%	71 901	17.2%	-	-	336 141	80.2%	55 988	61.9%	(100.0%)
Employee related costs	101 624	-	39 690	39.1%	44 767	44.1%	31 362	-	-	-	115 819	-	40 284	102.4%	(100.0%)
Remuneration of councillors	18 392	-	4 106	22.3%	4 216	22.9%	3 353	-	-	-	11 676	-	4 474	92.9%	(100.0%)
Debt impairment	51 539	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	41 221	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	523	-	-	-	-	-	-	-	-	-	-	-	31	2.9%	(100.0%)
Bulk purchases	66 076	-	24 772	37.5%	16 693	25.3%	21 693	-	-	-	63 157	-	589	36.5%	(100.0%)
Other Materials	38 501	-	574	1.5%	3 225	8.4%	587	-	-	-	4 386	-	1 333	66.4%	(100.0%)
Contracted services	48 013	-	42 348	88.2%	26 141	54.4%	8 609	-	-	-	77 098	-	4 050	114.2%	(100.0%)
Transfers and grants	1 018	-	-	-	-	-	-	-	-	-	-	-	10	-	(100.0%)
Other expenditure	45 671	418 926	39 291	86.0%	18 416	40.3%	6 297	1.5%	-	-	64 005	15.3%	5 217	47.3%	(100.0%)
Loss on disposal of PPE	41 978	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	53 157	171 640	21 519		(17 614)		(54 412)		-		(50 506)		(13 475)		
Transfers recognised - capital	85 550	13	39 818	46.5%	20 804	24.3%	-	-	-	-	60 622	479 756.3%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	138 708	171 653	61 337		3 190		(54 412)		-		10 116		(13 475)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	138 708	171 653	61 337		3 190		(54 412)		-		10 116		(13 475)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	138 708	171 653	61 337		3 190		(54 412)		-		10 116		(13 475)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	138 708	171 653	61 337		3 190		(54 412)		-		10 116		(13 475)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	134 986	134 986	53 027	39.3%	36 157	26.8%	15 271	11.3%	15 097	11.2%	119 552	88.6%	12 337	106.9%	22.4%
National Government	124 025	124 025	53 027	42.8%	36 157	29.2%	15 271	12.3%	15 097	12.2%	119 552	96.4%	12 337	105.8%	22.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	124 025	124 025	53 027	42.8%	36 157	29.2%	15 271	12.3%	15 097	12.2%	119 552	96.4%	12 337	112.8%	22.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 961	10 961	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	134 986	134 986	53 027	39.3%	36 157	26.8%	15 271	11.3%	15 097	11.2%	119 552	88.6%	12 337	106.9%	22.4%
Governance and Administration	7 197	7 197	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	22	22	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	7 174	7 174	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	21 142	21 142	-	-	-	-	345	1.6%	-	-	345	1.6%	-	8.4%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	42.5%	-
Public Safety	21 142	21 142	-	-	-	-	345	1.6%	-	-	345	1.6%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 059	28 059	-	-	-	-	5 483	19.5%	-	-	5 483	19.5%	6 366	119.1%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	28 059	28 059	-	-	-	-	5 483	19.5%	-	-	5 483	19.5%	6 366	119.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	78 588	78 588	53 027	67.5%	36 157	46.0%	9 443	12.0%	15 097	19.2%	113 724	144.7%	5 970	129.5%	152.9%
Electricity	9 650	9 650	6 626	68.7%	12 525	129.8%	4 173	43.2%	215	2.2%	23 540	243.9%	-	-	(100.0%)
Water	39 674	39 674	46 401	117.0%	23 632	59.6%	2 654	6.7%	8 878	22.4%	81 564	205.6%	3 268	107.1%	171.7%
Waste Water Management	27 158	27 158	-	-	-	-	2 616	9.6%	-	-	2 616	9.6%	2 702	31.5%	(100.0%)
Waste Management	2 106	2 106	-	-	-	-	-	-	6 003	285.1%	6 003	285.1%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	537 542	499 875	165 850	30.9%	176 005	32.7%	117 781	23.6%	24 801	5.0%	484 437	96.9%	21 189	93.2%	17.0%
Property rates, penalties and collection charges	60 741	33 153	25 225	41.5%	5 375	8.8%	5 628	17.0%	11 171	33.7%	47 398	143.0%	5 038	62.3%	121.7%
Service charges	35 587	39 139	13 728	38.6%	6 822	19.2%	7 084	18.1%	5 074	13.0%	32 707	83.6%	10 989	110.3%	(53.8%)
Other revenue	17 508	9 860	8 329	47.6%	9 759	55.7%	6 511	66.0%	7 948	80.6%	32 548	330.1%	1 687	391.5%	371.2%
Government - operating	274 088	282 544	118 569	43.3%	93 833	34.2%	69 733	24.7%	78	-	282 212	99.9%	110	98.9%	(29.5%)
Government - capital	128 289	111 621	-	-	60 216	46.9%	28 825	25.8%	-	-	89 041	79.8%	-	71.4%	-
Interest	21 330	23 557	-	-	-	-	-	-	530	2.3%	530	2.3%	3 365	83.1%	(84.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(360 594)	(464 916)	(127 238)	35.3%	(133 115)	36.9%	(114 544)	24.6%	(100 525)	21.6%	(475 423)	102.3%	(58 626)	112.7%	71.5%
Suppliers and employees	(359 054)	(464 916)	(127 238)	35.4%	(132 846)	37.0%	(114 520)	24.6%	(100 356)	21.6%	(474 961)	102.2%	(58 551)	113.1%	71.4%
Finance charges	(523)	-	-	-	(269)	51.4%	(24)	-	(169)	-	(462)	-	(75)	6.9%	125.2%
Transfers and grants	(1 018)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	176 948	34 959	38 612	21.8%	42 890	24.2%	3 236	9.3%	(75 724)	(216.6%)	9 014	25.8%	(37 437)	60.2%	102.3%
Cash Flow from Investing Activities															
Receipts	-	-	39 818	-	-	-	-	-	-	-	39 818	-	-	249.3%	-
Proceeds on disposal of PPE	-	-	39 818	-	-	-	-	-	-	-	39 818	-	-	6 370.0%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(134 986)	-	(44 708)	33.1%	-	-	-	-	-	-	(44 708)	-	(12 338)	105.2%	(100.0%)
Capital assets	(134 986)	-	(44 708)	33.1%	-	-	-	-	-	-	(44 708)	-	(12 338)	105.2%	(100.0%)
Net Cash from/(used) Investing Activities	(134 986)	-	(4 890)	3.6%	-	-	-	-	-	-	(4 890)	-	(12 338)	86.0%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	41 962	34 959	33 722	80.4%	42 890	102.2%	3 236	9.3%	(75 724)	(216.6%)	4 124	11.8%	(49 775)	14.6%	52.1%
Cash/cash equivalents at the year begin:	48 630	4 047	11 637	23.9%	45 359	93.3%	88 249	2 180.8%	91 485	2 260.7%	11 637	287.6%	61 412	163.4%	49.0%
Cash/cash equivalents at the year end:	90 592	39 005	45 359	50.1%	88 249	97.4%	91 485	234.5%	15 762	40.4%	15 762	40.4%	11 637	17.2%	35.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	914	5.0%	720	3.9%	495	2.7%	16 108	88.3%	18 237	2.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 022	18.7%	1 517	7.0%	683	3.2%	15 338	71.1%	21 559	3.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 346	4.8%	61 358	26.2%	20 962	9.0%	140 533	60.0%	234 198	35.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 120	1.8%	968	1.6%	925	1.5%	57 832	95.0%	60 846	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 176	2.3%	1 084	2.1%	1 049	2.1%	47 743	93.5%	51 051	7.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	643	.2%	706	.2%	593	.2%	280 565	99.3%	282 506	42.3%	-	-	-	-
Total By Income Source	19 221	2.9%	66 353	9.9%	24 707	3.7%	558 117	83.5%	668 398	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 497	7.5%	4 055	8.7%	3 514	7.5%	35 644	76.3%	46 710	7.0%	-	-	-	-
Commercial	2 862	3.8%	2 618	3.5%	2 404	3.2%	67 067	89.5%	74 952	11.2%	-	-	-	-
Households	7 249	3.4%	38 819	18.3%	14 439	6.8%	151 331	71.4%	211 837	31.7%	-	-	-	-
Other	5 612	1.7%	20 862	6.2%	4 350	1.3%	304 075	90.8%	334 900	50.1%	-	-	-	-
Total By Customer Group	19 221	2.9%	66 353	9.9%	24 707	3.7%	558 117	83.5%	668 398	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 959	17.2%	5 304	18.4%	3 290	11.4%	15 209	52.9%	28 762	56.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	779	91.4%	15	1.8%	10	1.1%	49	5.7%	853	1.7%
Other	905	4.3%	7 730	36.7%	677	3.2%	11 763	55.8%	21 074	41.6%
Total	6 643	13.1%	13 049	25.7%	3 977	7.8%	27 021	53.3%	50 689	100.0%

Contact Details

Municipal Manager	Mr Dlamini M	017 843 4038
Financial Manager	Mr G Mnisi	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	677 378	669 506	192 718	28.5%	169 278	25.0%	152 125	22.7%	125 553	18.8%	639 673	95.5%	123 292	98.2%	1.8%
Property rates	109 013	109 310	27 406	25.1%	27 503	25.2%	27 049	24.7%	27 677	25.3%	109 635	100.3%	25 863	100.2%	7.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	219 869	220 861	56 387	25.6%	50 273	22.9%	49 346	22.3%	53 054	24.0%	209 060	94.7%	53 142	99.0%	(.2%)
Service charges - water revenue	59 338	59 838	16 636	28.0%	12 952	21.8%	14 192	23.7%	13 561	22.7%	57 341	95.8%	16 234	112.6%	(16.5%)
Service charges - sanitation revenue	31 432	31 680	7 806	24.8%	8 234	26.2%	8 230	26.0%	8 270	26.1%	32 540	102.7%	7 026	100.6%	17.7%
Service charges - refuse revenue	26 337	26 402	6 693	25.4%	6 712	25.5%	6 725	25.5%	6 771	25.6%	26 901	101.9%	6 095	100.8%	11.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 132	2 249	547	25.7%	496	23.3%	455	20.2%	568	25.3%	2 067	91.9%	608	104.9%	(6.6%)
Interest earned - external investments	1 325	1 404	499	37.7%	377	28.4%	894	63.6%	1 369	97.5%	3 138	223.4%	541	110.7%	152.7%
Interest earned - outstanding debtors	26 135	28 859	6 620	25.3%	7 412	28.4%	7 760	26.9%	8 131	28.2%	29 923	103.7%	6 849	104.3%	18.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 688	3 827	42	.6%	91	1.4%	64	1.7%	65	1.7%	262	6.9%	56	.7%	15.7%
Licences and permits	4 426	3 943	976	22.1%	538	12.2%	751	19.0%	1 074	27.2%	3 340	84.7%	900	80.6%	19.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	161 319	161 442	64 248	39.8%	50 621	31.4%	52	-	38 678	24.0%	153 599	95.1%	90	97.6%	42 638.8%
Other own revenue	14 363	16 288	4 703	32.7%	3 152	21.9%	36 384	223.4%	(34 481)	(211.7%)	9 759	59.9%	3 563	99.0%	(1 067.8%)
Gains on disposal of PPE	15 000	3 400	153	1.0%	918	6.1%	222	6.5%	815	24.0%	2 107	62.0%	2 323	41.1%	(64.9%)
Operating Expenditure	849 147	824 628	136 131	16.0%	319 470	37.6%	142 525	17.3%	139 394	16.9%	737 520	89.4%	153 561	80.2%	(9.2%)
Employee related costs	203 103	207 325	49 505	24.4%	51 556	25.4%	15 265	7.4%	51 435	24.8%	167 760	80.9%	44 675	96.9%	15.1%
Remuneration of councillors	15 408	15 408	3 546	23.0%	3 553	23.1%	678	4.4%	3 748	24.3%	11 525	74.8%	3 575	98.5%	4.8%
Debt impairment	82 502	78 669	-	-	35 160	42.6%	(19)	-	32	-	35 174	44.7%	-	-	(100.0%)
Depreciation and asset impairment	94 303	80 244	-	-	39 680	42.1%	-	-	-	-	39 680	49.4%	(493)	82.3%	(100.0%)
Finance charges	23	23	-	-	-	-	-	-	11 971	52 346.3%	11 971	52 346.3%	177	1 070.0%	6 651.2%
Bulk purchases	260 212	260 212	56 724	21.8%	147 810	56.8%	120 678	46.4%	37 619	14.5%	362 831	139.4%	59 878	84.6%	(37.2%)
Other Materials	49 506	36 097	4 336	8.8%	7 286	14.7%	2 376	6.6%	4 483	12.4%	18 480	51.2%	12 643	92.7%	(64.5%)
Contracted services	79 524	79 568	8 906	11.2%	22 107	27.8%	4 486	5.6%	20 667	26.0%	56 165	70.6%	19 316	88.0%	7.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	64 565	67 082	13 116	20.3%	12 316	19.1%	(939)	(1.4%)	9 439	14.1%	33 932	50.6%	13 789	85.8%	(31.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(171 769)	(155 122)	56 586		(150 192)		9 600		(13 841)		(97 847)		(30 269)		
Transfers recognised - capital	89 284	89 161	-	-	-	-	-	-	-	-	-	-	-	13.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(82 485)	(65 962)	56 586		(150 192)		9 600		(13 841)		(97 847)		(30 269)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(82 485)	(65 962)	56 586		(150 192)		9 600		(13 841)		(97 847)		(30 269)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(82 485)	(65 962)	56 586		(150 192)		9 600		(13 841)		(97 847)		(30 269)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(82 485)	(65 962)	56 586		(150 192)		9 600		(13 841)		(97 847)		(30 269)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	94 284	75 500	10 161	10.8%	13 959	14.8%	15 205	20.1%	24 996	33.1%	64 321	85.2%	10 837	77.2%	130.6%
National Government	89 284	72 159	10 161	11.4%	13 725	15.4%	15 109	20.9%	16 610	23.0%	55 605	77.1%	10 267	79.6%	61.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	89 284	72 159	10 161	11.4%	13 725	15.4%	15 109	20.9%	16 610	23.0%	55 605	77.1%	10 267	79.6%	61.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 000	3 341	-	-	234	4.7%	96	2.9%	2 193	65.6%	2 524	75.5%	570	17.1%	284.5%
Public contributions and donations	-	-	-	-	-	-	-	-	6 192	-	6 192	-	-	-	(100.0%)
Capital Expenditure Standard Classification	94 284	75 500	10 161	10.8%	13 959	14.8%	15 205	20.1%	24 996	33.1%	64 321	85.2%	10 837	77.2%	130.6%
Governance and Administration	900	813	-	-	233	25.9%	96	11.8%	534	65.7%	863	106.1%	570	100.0%	(6.4%)
Executive & Council	900	813	-	-	220	24.4%	96	11.8%	534	65.7%	850	104.5%	570	100.0%	(6.4%)
Budget & Treasury Office	-	-	-	-	13	-	-	-	-	-	13	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	2 767	-	-	-	-	-	-	1 557	56.3%	1 557	56.3%	156	77.1%	896.8%
Community & Social Services	-	478	-	-	-	-	-	-	839	175.4%	839	175.4%	-	-	(100.0%)
Sport And Recreation	-	2 288	-	-	-	-	-	-	235	10.3%	235	10.3%	156	93.2%	50.3%
Public Safety	-	-	-	-	-	-	-	-	484	-	484	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 000	28 558	1 324	33.1%	230	5.8%	448	1.6%	6 788	23.8%	8 789	30.8%	4 709	95.4%	44.1%
Planning and Development	4 000	28 558	1 324	33.1%	230	5.8%	448	1.6%	6 328	22.2%	8 329	29.2%	4 709	95.4%	34.4%
Road Transport	-	-	-	-	-	-	-	-	460	-	460	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	89 384	43 363	8 837	9.9%	13 497	15.1%	14 661	33.8%	16 116	37.2%	53 111	122.5%	5 402	64.8%	198.4%
Electricity	10 075	21 000	193	1.9%	1 769	17.6%	261	1.2%	3 536	16.8%	5 759	27.4%	4 749	94.9%	(25.6%)
Water	49 209	8 612	1 163	2.4%	1 676	3.4%	857	10.0%	1 926	22.4%	5 623	65.3%	816	23.5%	136.1%
Waste Water Management	30 000	13 700	7 481	24.9%	10 050	33.5%	13 543	98.9%	9 044	66.0%	40 118	292.8%	(164)	44.8%	(5 619.3%)
Waste Management	100	50	-	-	1	1.5%	-	-	1 610	3 220.0%	1 612	3 223.0%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	641 546	771 626	235 385	36.7%	214 917	33.5%	140 086	18.2%	115 873	15.0%	706 261	91.5%	120 819	115.6%	(4.1%)
Property rates, penalties and collection charges	87 945	94 909	21 425	24.4%	26 865	30.5%	17 512	18.5%	16 514	17.4%	82 316	86.7%	25 469	131.2%	(35.2%)
Service charges	281 453	320 858	84 435	30.0%	82 167	29.2%	68 978	21.5%	66 551	20.7%	302 131	94.2%	77 388	109.5%	(14.0%)
Other revenue	21 009	122 619	15 402	73.3%	19 072	90.8%	13 452	11.0%	24 603	20.1%	72 529	59.1%	17 962	537.9%	37.0%
Government - operating	161 319	141 262	67 026	41.5%	51 424	31.9%	39 240	27.8%	95	.1%	157 785	111.7%	-	74.1%	(100.0%)
Government - capital	88 284	90 284	47 087	53.3%	35 177	39.8%	102	.1%	6 906	7.6%	89 272	98.9%	-	91.6%	(100.0%)
Interest	1 536	1 695	10	.7%	212	13.8%	803	47.3%	1 204	71.0%	2 229	131.5%	-	48.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(671 761)	(642 318)	(136 735)	20.4%	(244 630)	36.4%	(115 203)	17.9%	(141 369)	22.0%	(637 938)	99.3%	(154 054)	90.4%	(8.2%)
Suppliers and employees	(671 738)	(642 318)	(134 927)	20.1%	(244 630)	36.4%	(115 203)	17.9%	(129 398)	20.1%	(624 158)	97.2%	(143 452)	88.7%	(9.8%)
Finance charges	(23)	-	-	-	-	-	-	-	(11 971)	-	(11 971)	-	-	84.9%	(100.0%)
Transfers and grants	-	-	(1 808)	-	-	-	-	-	-	-	(1 808)	-	(10 602)	-	(100.0%)
Net Cash from/(used) Operating Activities	(30 216)	129 308	98 650	(326.5%)	(29 712)	98.3%	24 882	19.2%	(25 497)	(19.7%)	68 323	52.8%	(33 235)	(202.7%)	(23.3%)
Cash Flow from Investing Activities															
Receipts	16 000	3 092	0	-	224	1.4%	471	15.2%	1 389	44.9%	2 083	67.4%	0	-	23 147 200.0%
Proceeds on disposal of PPE	15 000	3 092	0	-	224	1.5%	471	15.2%	1 389	44.9%	2 083	67.4%	0	-	23 147 200.0%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(90 284)	-	(16 824)	18.6%	(18 715)	20.7%	(15 870)	-	(9 446)	-	(60 855)	-	(9 631)	98.7%	(1.9%)
Capital assets	(90 284)	-	(16 824)	18.6%	(18 715)	20.7%	(15 870)	-	(9 446)	-	(60 855)	-	(9 631)	98.7%	(1.9%)
Net Cash from/(used) Investing Activities	(74 284)	3 092	(16 824)	22.6%	(18 491)	24.9%	(15 399)	(498.0%)	(8 057)	(260.5%)	(58 772)	(1 900.5%)	(9 631)	110.8%	(16.3%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	11 466	-	11 466	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	11 466	-	11 466	-	-	-	(100.0%)
Payments	(324)	-	-	-	-	-	-	-	-	-	-	-	-	75.7%	-
Repayment of borrowing	(324)	-	-	-	-	-	-	-	-	-	-	-	-	75.7%	-
Net Cash from/(used) Financing Activities	(324)	-	-	-	-	-	-	-	11 466	-	11 466	-	-	75.7%	(100.0%)
Net Increase/(Decrease) in cash held	(104 823)	132 401	81 825	(78.1%)	(48 204)	46.0%	9 483	7.2%	(22 088)	(16.7%)	21 017	15.9%	(42 866)	(22.9%)	(48.5%)
Cash/cash equivalents at the year begin:	-	2 176	2 442	-	84 268	-	36 064	1 657.1%	45 548	2 092.9%	2 442	112.2%	71 104	100.0%	(35.9%)
Cash/cash equivalents at the year end:	(104 823)	134 577	84 268	(80.4%)	36 064	(34.4%)	45 548	33.8%	23 460	17.4%	23 460	17.4%	28 238	(25.3%)	(16.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 632	6.4%	2 461	2.1%	2 086	1.7%	107 467	89.8%	119 646	18.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 812	18.3%	1 989	2.2%	1 739	1.9%	71 256	77.6%	91 797	14.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 113	14.2%	3 025	3.6%	2 419	2.8%	67 471	79.4%	85 027	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 623	7.2%	1 416	2.2%	1 275	2.0%	57 125	88.6%	64 439	10.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 978	6.3%	1 053	1.7%	963	1.5%	57 494	90.6%	63 487	10.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 461	3.4%	2 649	1.7%	2 599	1.6%	149 186	93.3%	159 894	25.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 129	2.3%	188	.4%	490	1.0%	47 228	96.3%	49 034	7.7%	-	-	-	-
Total By Income Source	51 748	8.2%	12 781	2.0%	11 571	1.8%	557 227	88.0%	633 326	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 154	29.0%	1 552	20.9%	5 018	67.5%	(1 289)	(17.3%)	7 435	1.2%	-	-	-	-
Commercial	22 871	14.5%	3 226	2.0%	(1 106)	(.7%)	132 788	84.2%	157 779	24.9%	-	-	-	-
Households	24 592	5.5%	7 448	1.7%	7 092	1.6%	403 986	91.2%	443 117	70.0%	-	-	-	-
Other	2 131	8.5%	555	2.2%	567	2.3%	21 742	87.0%	24 995	3.9%	-	-	-	-
Total By Customer Group	51 748	8.2%	12 781	2.0%	11 571	1.8%	557 227	88.0%	633 326	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	25 459	15.5%	16 448	10.0%	41 929	25.5%	80 353	48.9%	164 190	31.2%
Bulk Water	12 314	14.8%	557	.7%	-	-	70 497	84.6%	83 368	15.9%
PAYE deductions	2 570	100.0%	-	-	-	-	-	-	2 570	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 732	100.0%	-	-	-	-	-	-	2 732	.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	55 475	25.6%	18 085	8.4%	41 958	19.4%	100 965	46.6%	216 484	41.2%
Auditor-General	676	100.0%	-	-	-	-	-	-	676	.1%
Other	-	-	-	-	-	-	55 740	100.0%	55 740	10.6%
Total	99 227	18.9%	35 090	6.7%	83 888	16.0%	307 555	58.5%	525 760	100.0%

Contact Details

Municipal Manager	Mrs G.J Majola	017 801 3749
Financial Manager	Ms M.M.P. Matsheka	017 801 3502

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	487 097	505 755	166 320	34.1%	140 811	28.9%	123 006	24.3%	82 361	16.3%	512 498	101.3%	75 198	100.8%	9.5%
Property rates	46 852	46 436	15 145	32.3%	15 188	32.4%	15 143	32.6%	14 390	31.0%	59 866	128.9%	8 809	109.9%	63.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	121 377	138 837	32 392	26.7%	35 714	29.4%	31 206	22.5%	33 611	24.2%	132 924	95.7%	22 172	90.1%	51.6%
Service charges - water revenue	24 854	23 659	6 407	25.8%	5 203	20.9%	5 818	24.6%	5 537	23.4%	22 966	97.1%	3 489	91.1%	58.7%
Service charges - sanitation revenue	12 523	16 969	2 488	19.9%	2 439	19.5%	2 450	14.4%	2 515	14.8%	9 892	58.3%	1 590	87.6%	58.2%
Service charges - refuse revenue	11 808	11 374	2 848	24.1%	2 842	24.1%	2 841	25.0%	2 844	25.0%	11 373	100.0%	1 793	87.8%	58.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 543	1 376	215	13.9%	273	17.7%	238	17.3%	600	43.6%	1 326	96.3%	328	68.9%	82.9%
Interest earned - external investments	1 745	785	257	14.7%	110	6.3%	53	6.8%	68	8.6%	488	62.2%	95	67.7%	(29.0%)
Interest earned - outstanding debtors	14 500	25 030	6 166	42.5%	6 272	43.3%	6 571	26.3%	6 648	26.6%	25 658	102.5%	5 268	113.2%	26.2%
Dividends received	-	-	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Fines	2 188	925	95	4.3%	138	6.3%	753	81.4%	875	94.6%	1 861	201.2%	115	52.9%	657.4%
Licences and permits	55	24	32	57.7%	30	54.4%	17	71.6%	21	90.1%	100	420.9%	37	194.0%	(42.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	219 071	219 071	93 126	42.5%	71 658	32.7%	52 469	24.0%	71	-	217 324	99.2%	98	98.0%	(27.2%)
Other own revenue	24 581	21 269	2 127	8.7%	579	2.4%	5 089	23.9%	15 181	71.4%	22 976	108.0%	30 073	159.0%	(49.5%)
Gains on disposal of PPE	6 000	-	5 023	83.7%	366	6.1%	356	-	-	-	5 745	-	1 329	-	(100.0%)
Operating Expenditure	560 289	628 309	95 295	17.0%	134 076	23.9%	135 208	21.5%	93 049	14.8%	457 628	72.8%	106 762	75.7%	(12.8%)
Employee related costs	166 126	161 182	41 255	24.8%	40 251	24.2%	40 957	25.4%	38 855	24.1%	161 317	100.1%	38 898	99.5%	(.1%)
Remuneration of councillors	15 724	14 491	4 108	26.1%	4 084	26.0%	5 051	34.9%	4 409	30.4%	17 651	121.8%	4 824	115.6%	(8.6%)
Debt impairment	51 500	51 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	72 847	72 512	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	856	-	1 122	-	3 310	-	2 851	-	8 138	-	937	6 109.7%	204.2%
Bulk purchases	121 922	146 795	26 865	22.0%	43 741	35.9%	26 495	18.0%	24 003	16.4%	121 104	82.5%	23 224	89.3%	3.4%
Other Materials	19 165	21 912	1 551	8.1%	4 910	25.6%	14 625	66.7%	1 378	6.3%	22 464	102.5%	1 784	54.2%	(22.8%)
Contracted services	38 889	77 360	9 346	24.0%	14 758	37.9%	16 406	21.2%	6 659	8.6%	47 169	61.0%	12 294	118.0%	(45.8%)
Transfers and grants	12 767	4 937	2 377	18.6%	3 724	29.2%	2 614	52.9%	2 148	43.5%	10 863	220.0%	3 098	121.6%	(30.7%)
Other expenditure	61 348	77 620	8 936	14.6%	21 487	35.0%	25 751	33.2%	12 746	16.4%	68 920	88.8%	21 702	96.8%	(41.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(73 192)	(122 554)	71 026		6 735		(12 202)		(10 688)		54 870		(31 564)		
Transfers recognised - capital	115 104	115 104	-	-	19 000	16.5%	-	-	-	-	19 000	16.5%	-	90.6%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 512	(7 450)	71 026		25 735		(12 202)		(10 688)		73 870		(31 564)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	42 512	(7 450)	71 026		25 735		(12 202)		(10 688)		73 870		(31 564)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 512	(7 450)	71 026		25 735		(12 202)		(10 688)		73 870		(31 564)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 512	(7 450)	71 026		25 735		(12 202)		(10 688)		73 870		(31 564)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	115 704	119 148	35 769	30.9%	37 579	32.5%	14 988	12.6%	22 232	18.7%	110 569	92.8%	15 032	75.8%	47.9%
National Government	115 104	118 248	35 602	30.9%	37 021	32.2%	9 989	8.4%	21 891	18.5%	104 503	88.4%	14 949	78.7%	46.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	115 104	118 248	35 602	30.9%	37 021	32.2%	9 989	8.4%	21 891	18.5%	104 503	88.4%	14 949	78.7%	46.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	600	-	168	27.9%	558	92.9%	5 000	-	341	-	6 066	-	83	42.1%	309.8%
Public contributions and donations	-	900	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	115 704	119 148	35 769	30.9%	37 579	32.5%	14 988	12.6%	22 232	18.7%	110 569	92.8%	15 032	75.8%	47.9%
Governance and Administration	600	900	138	23.0%	396	66.0%	5 000	555.5%	341	37.9%	5 875	652.8%	83	71.8%	309.8%
Executive & Council	-	-	-	-	-	-	4 816	-	-	-	4 816	-	-	-	-
Budget & Treasury Office	600	-	138	23.0%	396	66.0%	-	-	21	-	556	-	83	46.9%	(74.3%)
Corporate Services	-	900	-	-	-	-	184	20.4%	320	35.5%	504	56.0%	-	-	(100.0%)
Community and Public Safety	3 500	8 134	-	-	1 637	46.8%	2 605	32.0%	706	8.7%	4 948	60.8%	2 090	91.0%	(66.2%)
Community & Social Services	-	1 928	-	-	428	-	-	-	-	-	428	22.2%	1 690	88.7%	(100.0%)
Sport And Recreation	3 500	6 206	-	-	1 210	34.6%	2 605	42.0%	706	11.4%	4 521	72.8%	401	100.7%	76.2%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 638	37 391	16 368	59.2%	15 038	54.4%	2 054	5.5%	11 233	30.0%	44 693	119.5%	10 526	108.2%	6.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	27 638	37 391	16 368	59.2%	15 038	54.4%	2 054	5.5%	11 233	30.0%	44 693	119.5%	10 526	108.2%	6.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	83 966	72 724	19 264	22.9%	20 507	24.4%	5 330	7.3%	9 952	13.7%	55 052	75.7%	2 332	55.6%	326.7%
Electricity	8 500	13 380	7 330	86.2%	2 003	23.6%	980	7.3%	348	2.6%	10 660	79.7%	-	18.6%	(100.0%)
Water	20 260	17 844	3 454	17.0%	6 525	32.2%	4 350	24.4%	6 604	37.0%	20 933	117.3%	-	83.5%	(100.0%)
Waste Water Management	55 205	41 500	8 480	15.4%	11 866	21.5%	-	-	3 000	7.2%	23 346	56.3%	2 332	43.0%	28.6%
Waste Management	-	-	-	-	113	-	-	-	-	-	113	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	533 541	550 140	228 372	42.8%	184 646	34.6%	117 791	21.4%	60 716	11.0%	591 526	107.5%	73 869	111.4%	(17.8%)
Property rates, penalties and collection charges	36 545	36 545	15 145	41.4%	15 188	41.6%	15 143	41.4%	10 960	30.0%	56 435	154.4%	8 809	146.5%	24.4%
Service charges	133 038	148 855	44 135	33.2%	46 198	34.7%	42 316	28.4%	29 405	19.8%	162 054	108.9%	29 044	119.9%	1.2%
Other revenue	28 038	23 518	2 469	8.8%	1 020	3.6%	1 239	5.3%	15 819	67.3%	20 547	87.4%	30 554	149.3%	(48.2%)
Government - operating	219 071	219 071	93 126	42.5%	71 658	32.7%	52 469	24.0%	71	-	217 324	99.2%	98	98.0%	(27.2%)
Government - capital	115 104	115 104	67 075	58.3%	44 201	38.4%	-	-	-	-	111 276	96.7%	-	94.4%	-
Interest	1 745	7 048	6 423	368.0%	6 381	365.6%	6 624	94.0%	4 461	63.3%	23 890	339.0%	5 364	1 180.7%	(16.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(427 635)	(504 107)	(95 295)	22.3%	(134 076)	31.4%	(135 208)	26.8%	(72 763)	14.4%	(437 342)	86.8%	(106 762)	99.9%	(31.8%)
Suppliers and employees	(414 868)	(500 062)	(92 062)	22.2%	(129 230)	31.1%	(129 285)	25.9%	(68 483)	13.7%	(419 060)	83.8%	(102 727)	97.9%	(33.3%)
Finance charges	-	(4 045)	(856)	-	(1 122)	-	(3 310)	81.8%	(2 701)	66.8%	(7 988)	197.5%	(937)	6 109.7%	188.2%
Transfers and grants	(12 767)	-	(2 377)	18.6%	(3 724)	29.2%	(2 614)	-	(1 579)	-	(10 293)	-	(3 098)	116.5%	(49.0%)
Net Cash from/(used) Operating Activities	105 906	46 034	133 078	125.7%	50 570	47.7%	(17 417)	(37.8%)	(12 047)	(26.2%)	154 184	334.9%	(32 893)	153.3%	(63.4%)
Cash Flow from Investing Activities															
Receipts	6 000	-	5 023	83.7%	366	6.1%	356	-	-	-	5 745	-	1 329	4.2%	(100.0%)
Proceeds on disposal of PPE	6 000	-	5 023	83.7%	366	6.1%	356	-	-	-	5 745	-	1 329	4.2%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(115 704)	(120 741)	(35 374)	30.6%	(41 310)	35.7%	-	-	-	-	(76 684)	63.5%	(21 267)	79.7%	(100.0%)
Capital assets	(115 704)	(120 741)	(35 374)	30.6%	(41 310)	35.7%	-	-	-	-	(76 684)	63.5%	(21 267)	79.7%	(100.0%)
Net Cash from/(used) Investing Activities	(109 704)	(120 741)	(30 351)	27.7%	(40 944)	37.3%	356	(.3%)	-	-	(70 939)	58.8%	(19 938)	107.7%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 798)	(74 707)	102 727	(2 704.8%)	9 625	(253.4%)	(17 061)	22.8%	(12 047)	16.1%	83 245	(111.4%)	(52 831)	(2 891.9%)	(77.2%)
Cash/cash equivalents at the year begin:	4 100	3 444	3 444	84.0%	106 171	2 589.5%	115 796	3 362.3%	98 735	2 866.9%	3 444	100.0%	107 061	213.9%	(7.8%)
Cash/cash equivalents at the year end:	302	(71 263)	106 171	35 142.3%	115 796	38 328.2%	98 735	(138.6%)	86 689	(121.6%)	86 689	(121.6%)	54 230	37 143.0%	59.9%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 812	3.0%	1 498	2.5%	1 438	2.4%	56 216	92.2%	60 964	15.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 976	6.7%	3 453	3.9%	2 733	3.1%	76 468	86.3%	88 630	22.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 467	3.9%	1 785	2.8%	1 832	2.9%	57 553	90.4%	63 637	16.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	697	2.5%	558	2.0%	502	1.8%	26 499	93.8%	28 256	7.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	872	1.8%	802	1.7%	766	1.6%	44 960	94.9%	47 400	12.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	270	14.8%	51	2.8%	53	2.9%	1 451	79.5%	1 825	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	2 237	3.1%	2 196	3.0%	2 211	3.0%	66 056	90.9%	72 699	18.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	522	1.6%	408	1.3%	311	1.0%	31 205	96.2%	32 446	8.2%	-	-	-	-
Total By Income Source	14 852	3.8%	10 750	2.7%	9 846	2.5%	360 408	91.0%	395 856	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 096	17.1%	801	12.5%	402	6.3%	4 111	64.1%	6 410	1.6%	-	-	-	-
Commercial	3 456	11.0%	1 117	3.5%	1 228	3.9%	25 698	81.6%	31 498	8.0%	-	-	-	-
Households	7 537	2.5%	6 806	2.3%	6 981	2.3%	276 016	92.8%	297 341	75.1%	-	-	-	-
Other	2 763	4.6%	2 027	3.3%	1 235	2.0%	54 584	90.1%	60 608	15.3%	-	-	-	-
Total By Customer Group	14 852	3.8%	10 750	2.7%	9 846	2.5%	360 408	91.0%	395 856	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	31 570	29.0%	16 219	14.9%	11 818	10.9%	49 081	45.2%	108 689	49.7%
Bulk Water	33 043	100.0%	-	-	-	-	-	-	33 043	15.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	70 826	100.0%	-	-	-	-	-	-	70 826	32.4%
Auditor-General	6 003	100.0%	-	-	-	-	-	-	6 003	2.7%
Other	1	100.0%	-	-	-	-	-	-	1	-
Total	141 442	64.7%	16 219	7.4%	11 818	5.4%	49 081	22.5%	218 561	100.0%

Contact Details

Municipal Manager	Mr Maqhawe Kunene	087 630 8101
Financial Manager	Mr Bheki Maseko	087 630 8157

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	320 223	320 223	105 634	33.0%	80 601	25.2%	67 358	21.0%	171 764	53.6%	425 358	132.8%	43 838	93.1%	291.8%
Property rates	47 921	47 921	18 269	38.1%	8 210	17.1%	3 547	7.4%	5 588	11.7%	35 614	74.3%	7 339	87.8%	(23.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	57 377	56 724	13 020	22.7%	13 005	22.7%	12 332	21.7%	12 458	22.0%	50 815	89.6%	15 867	106.9%	(21.5%)
Service charges - water revenue	33 030	33 030	7 317	22.2%	5 885	17.8%	7 840	23.7%	(4 358)	(13.2%)	16 684	50.5%	6 337	89.9%	(168.8%)
Service charges - sanitation revenue	15 328	15 328	3 960	25.8%	3 952	25.8%	3 966	25.9%	(1 770)	(11.5%)	10 108	65.9%	3 732	103.3%	(147.4%)
Service charges - refuse revenue	8 993	8 993	2 352	26.2%	2 339	26.0%	2 359	26.2%	1 948	21.7%	8 999	100.1%	2 218	104.7%	(12.1%)
Service charges - other	-	653	0	-	-	-	-	-	-	-	0	-	-	-	-
Rental of facilities and equipment	1 101	1 101	305	27.7%	426	38.7%	439	39.9%	435	39.6%	1 605	145.9%	574	262.7%	(24.1%)
Interest earned - external investments	4 474	4 474	239	5.3%	-	-	-	-	-	-	239	5.3%	-	79.2%	-
Interest earned - outstanding debtors	27 023	27 023	7 618	28.2%	8 276	30.6%	8 665	32.1%	7 354	27.2%	31 914	118.1%	5 733	56.1%	28.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	56	56	54	97.0%	44	79.6%	70	124.8%	34	60.7%	202	362.1%	36	308.4%	(5.7%)
Licences and permits	-	-	5 815	-	2 091	-	742	-	(3 821)	-	4 827	-	11	-	(33 857.9%)
Agency services	10 750	10 750	-	-	-	-	-	-	-	-	-	-	1 819	73.8%	(100.0%)
Transfers recognised - operational	110 597	110 596	46 384	41.9%	36 122	32.7%	27 259	24.6%	-	-	109 765	99.2%	-	97.5%	-
Other own revenue	2 074	1 974	301	14.5%	251	12.1%	139	7.0%	153 895	7 796.6%	154 586	7 831.6%	172	81.5%	89 593.2%
Gains on disposal of PPE	1 500	1 600	-	-	-	-	-	-	-	-	-	-	-	2.7%	-
Operating Expenditure	359 995	359 995	60 368	16.8%	58 229	16.2%	45 628	12.7%	90 032	25.0%	254 256	70.6%	58 115	60.9%	54.9%
Employee related costs	94 656	84 656	19 540	20.6%	20 351	21.5%	20 490	24.2%	20 723	24.5%	81 104	95.8%	18 189	82.6%	13.9%
Remuneration of councillors	9 056	9 056	2 115	23.4%	2 115	23.4%	2 323	25.7%	2 155	23.8%	8 709	96.2%	2 115	103.1%	1.8%
Debt impairment	77 000	77 000	(3 064)	(4.0%)	(2 455)	(3.2%)	(2 620)	(3.4%)	(3 922)	(5.1%)	(12 060)	(15.7%)	(3 911)	(44.6%)	.3%
Depreciation and asset impairment	41 000	41 000	-	-	-	-	(1 289)	(3.1%)	-	-	(1 289)	(3.1%)	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	65 336	70 336	26 404	40.4%	21 441	32.8%	14 359	20.4%	11 866	16.9%	74 070	105.3%	22 865	99.0%	(48.1%)
Other Materials	18 722	6 466	1 826	9.8%	2 770	14.8%	2 184	33.8%	7 155	110.7%	13 935	215.5%	5 446	72.8%	31.4%
Contracted services	16 062	34 784	2 275	14.2%	1 252	7.8%	2 155	6.2%	7 894	22.7%	13 576	39.0%	2 461	67.9%	220.8%
Transfers and grants	6 733	6 733	585	8.7%	-	-	-	-	10	.2%	596	8.8%	3 374	182.7%	(99.7%)
Other expenditure	31 431	29 965	10 686	34.0%	12 753	40.6%	8 025	26.8%	44 151	147.3%	75 616	252.3%	7 577	104.0%	482.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(39 772)	(39 773)	45 266		22 373		21 730		81 732		171 101		(14 278)		
Transfers recognised - capital	68 331	68 331	-	-	28 516	41.7%	-	-	6 000	8.8%	34 516	50.5%	-	60.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 559	28 558	45 266		50 889		21 730		87 732		205 618		(14 278)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 559	28 558	45 266		50 889		21 730		87 732		205 618		(14 278)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 559	28 558	45 266		50 889		21 730		87 732		205 618		(14 278)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 559	28 558	45 266		50 889		21 730		87 732		205 618		(14 278)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	84 431	84 866	12 362	14.6%	21 474	25.4%	10 490	12.4%	13 963	16.5%	58 289	68.7%	20 348	83.7%	(31.4%)
National Government	68 331	54 658	7 297	10.7%	21 474	31.4%	8 364	15.3%	13 963	25.5%	51 098	93.5%	20 348	91.3%	(31.4%)
Provincial Government	-	12 558	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	68 331	67 216	7 297	10.7%	21 474	31.4%	8 364	12.4%	13 963	20.8%	51 098	76.0%	20 348	91.3%	(31.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 100	17 650	-	-	-	-	2 126	12.0%	-	-	2 126	12.0%	-	-	-
Public contributions and donations	-	-	5 065	-	-	-	-	-	-	-	5 065	-	-	-	-
Capital Expenditure Standard Classification	84 431	84 866	12 362	14.6%	21 474	25.4%	10 490	12.4%	13 963	16.5%	58 289	68.7%	20 348	83.7%	(31.4%)
Governance and Administration	1 000	2 350	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	900	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	100	2 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 100	1 500	-	-	1 020	11.2%	-	-	-	-	1 020	68.0%	1 176	67.8%	(100.0%)
Community & Social Services	9 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	1 020	-	-	-	-	-	1 020	-	1 176	-	(100.0%)
Public Safety	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 000	6 000	-	-	481	8.0%	2 126	35.4%	-	-	2 607	43.5%	-	19.5%	-
Planning and Development	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3 000	3 000	-	-	481	16.0%	2 126	70.9%	-	-	2 607	86.9%	-	38.9%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	67 033	75 016	12 362	18.4%	19 973	29.8%	8 364	11.1%	13 963	18.6%	54 662	72.9%	19 172	101.4%	(27.2%)
Electricity	12 375	13 858	5 065	40.9%	5 758	46.5%	1 381	10.0%	-	-	12 205	88.1%	10 962	99.4%	(100.0%)
Water	30 000	30 000	4 728	15.8%	8 173	27.2%	6 218	20.7%	13 963	46.5%	33 081	110.3%	7 248	105.3%	92.6%
Waste Water Management	24 658	24 658	2 569	10.4%	6 042	24.5%	765	3.1%	-	-	9 376	38.0%	962	100.4%	(100.0%)
Waste Management	-	6 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 298	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	350 331	365 489	189 758	54.2%	135 295	38.6%	54 670	15.0%	176 988	48.4%	556 711	152.3%	98 501	111.8%	79.7%
Property rates, penalties and collection charges	26 356	26 356	29 246	111.0%	20 289	77.0%	4 362	16.6%	4 820	18.3%	58 717	222.8%	28 291	167.8%	(83.0%)
Service charges	114 728	114 728	77 344	67.4%	41 362	36.1%	12 994	11.3%	14 271	12.4%	145 971	127.2%	62 059	145.7%	(77.0%)
Other revenue	14 014	13 981	6 165	44.0%	2 813	20.1%	1 389	9.9%	150 543	1 076.8%	160 910	1 151.0%	2 417	88.2%	6 128.0%
Government - operating	107 531	110 596	46 384	43.1%	36 122	33.6%	27 259	24.6%	-	-	109 765	99.2%	-	99.8%	-
Government - capital	68 331	68 331	22 799	33.4%	28 516	41.7%	-	-	-	-	51 315	75.1%	-	89.2%	-
Interest	19 370	31 497	7 820	40.4%	6 193	32.0%	8 665	27.5%	7 355	23.4%	30 033	95.4%	5 733	47.8%	28.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(291 943)	241 995	(62 847)	21.5%	(60 683)	20.8%	(49 536)	(20.5%)	(93 953)	(38.8%)	(267 020)	(110.3%)	(62 027)	74.5%	51.5%
Suppliers and employees	(233 210)	235 262	(62 847)	26.9%	(60 683)	26.0%	(49 536)	(21.1%)	(93 953)	(39.9%)	(267 020)	(113.5%)	(58 652)	89.4%	60.2%
Finance charges	(52 000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 733)	6 733	-	-	-	-	-	-	-	-	-	-	(3 374)	169.7%	(100.0%)
Net Cash from/(used) Operating Activities	58 388	607 484	126 912	217.4%	74 611	127.8%	5 133	.8%	83 035	13.7%	289 691	47.7%	36 474	(1 386.8%)	127.7%
Cash Flow from Investing Activities															
Receipts	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Proceeds on disposal of PPE	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(84 331)	84 331	(12 362)	14.7%	(21 474)	25.5%	(8 779)	(10.4%)	(13 963)	(16.6%)	(56 578)	(67.1%)	(20 348)	84.9%	(31.4%)
Capital assets	(84 331)	84 331	(12 362)	14.7%	(21 474)	25.5%	(8 779)	(10.4%)	(13 963)	(16.6%)	(56 578)	(67.1%)	(20 348)	84.9%	(31.4%)
Net Cash from/(used) Investing Activities	(82 831)	85 831	(12 362)	14.9%	(21 474)	25.9%	(8 779)	(10.2%)	(13 963)	(16.3%)	(56 578)	(65.9%)	(20 348)	84.9%	(31.4%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(24 443)	693 315	114 549	(468.6%)	53 137	(217.4%)	(3 645)	(.5%)	69 072	10.0%	233 113	33.6%	16 126	(86.6%)	328.3%
Cash/cash equivalents at the year begin:	91 813	91 813	-	-	114 549	124.8%	167 687	182.6%	164 041	178.7%	-	-	119 977	98.1%	36.7%
Cash/cash equivalents at the year end:	67 370	785 128	114 549	170.0%	167 687	248.9%	164 041	20.9%	233 113	29.7%	233 113	29.7%	136 103	503.8%	71.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 761	1.7%	1 578	1.5%	1 724	1.6%	101 450	95.2%	106 513	19.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 835	6.0%	1 452	4.8%	624	2.0%	26 638	87.2%	30 548	5.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 162	2.7%	1 788	2.2%	2 057	2.6%	74 646	92.6%	80 653	14.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 211	2.1%	1 036	1.8%	994	1.7%	54 755	94.4%	57 996	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	724	2.3%	610	1.9%	574	1.8%	29 928	94.0%	31 837	5.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 052	2.1%	3 011	2.1%	2 932	2.0%	136 560	93.8%	145 555	26.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 899	2.0%	2 091	2.3%	1 596	1.7%	87 046	94.0%	92 632	17.0%	-	-	-	-
Total By Income Source	12 643	2.3%	11 567	2.1%	10 500	1.9%	511 023	93.6%	545 734	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	466	1.6%	485	1.7%	275	1.0%	27 228	95.7%	28 454	5.2%	-	-	-	-
Commercial	786	3.4%	453	1.9%	418	1.8%	21 766	92.9%	23 422	4.3%	-	-	-	-
Households	9 641	2.2%	8 767	2.0%	7 662	1.7%	421 885	94.2%	447 955	82.1%	-	-	-	-
Other	1 751	3.8%	1 862	4.1%	2 145	4.7%	40 144	87.5%	45 902	8.4%	-	-	-	-
Total By Customer Group	12 643	2.3%	11 567	2.1%	10 500	1.9%	511 023	93.6%	545 734	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 699	43.3%	3	.1%	3	.1%	2 221	56.6%	3 926	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 699	43.3%	3	.1%	3	.1%	2 221	56.6%	3 926	100.0%

Contact Details

Municipal Manager	Mr BL Tshabalala	017 734 6101
Financial Manager	Ms M Phetla	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	817 260	692 953	181 694	22.2%	131 211	16.1%	121 179	17.5%	131 514	19.0%	565 597	81.6%	171 472	87.2%	(23.3%)
Property rates	80 520	76 896	69 036	85.7%	17 457	21.7%	17 529	22.8%	17 611	22.9%	121 633	158.2%	11 939	88.9%	47.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	392 065	286 427	65 679	16.8%	67 446	17.2%	57 910	20.2%	65 140	22.7%	256 175	89.4%	65 232	83.9%	(.1%)
Service charges - water revenue	71 217	78 116	20 429	28.7%	19 815	27.8%	16 943	21.7%	18 674	23.9%	75 861	97.1%	15 255	75.8%	22.4%
Service charges - sanitation revenue	36 759	38 576	9 205	25.0%	5 802	15.8%	8 218	21.3%	7 847	20.3%	31 072	80.5%	6 762	79.9%	16.0%
Service charges - refuse revenue	17 938	20 836	5 213	29.1%	5 298	29.5%	5 349	25.7%	5 511	26.5%	21 372	102.6%	4 385	106.5%	25.7%
Service charges - other	-	-	-	-	1 798	-	-	-	1	-	1 798	-	-	-	(100.0%)
Rental of facilities and equipment	2 000	1 826	458	22.9%	447	22.3%	284	15.6%	433	23.7%	1 622	88.8%	460	158.8%	(5.8%)
Interest earned - external investments	-	2 000	5	-	-	-	-	-	1 664	83.2%	1 669	83.4%	1 456	2 079.3%	14.3%
Interest earned - outstanding debtors	48 971	47 423	11 361	23.2%	12 351	25.2%	13 091	27.6%	13 660	28.8%	50 462	106.4%	10 738	95.0%	27.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	350	2 502	15	4.4%	184	52.5%	128	5.1%	49	1.9%	376	15.0%	103	85.3%	(52.6%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	111 528	111 602	-	-	42	-	-	-	285	.3%	326	.3%	54 803	98.5%	(99.5%)
Other own revenue	55 912	26 750	292	.5%	572	1.0%	1 727	6.5%	639	2.4%	3 230	12.1%	340	47.8%	88.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	864 257	1 101 569	159 581	18.5%	213 109	24.7%	386 131	35.1%	287 529	26.1%	1 046 349	95.0%	167 791	76.5%	71.4%
Employee related costs	182 749	209 680	9 611	5.3%	79 589	43.6%	72 687	34.7%	35 608	17.0%	197 494	94.2%	64 243	98.4%	(44.6%)
Remuneration of councillors	12 627	11 618	-	-	5 093	40.3%	-	-	1 258	10.8%	6 351	54.7%	4 341	113.1%	(71.0%)
Debt impairment	110 159	87 903	197	.2%	770	.7%	-	-	668	.8%	1 635	1.9%	370	1.6%	80.3%
Depreciation and asset impairment	94 027	94 027	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	15 233	-	19 869	-	80 682	-	39 483	-	155 266	-	17 937	92.1%	120.1%
Bulk purchases	367 958	432 138	118 791	32.3%	81 624	22.2%	189 669	43.9%	173 459	40.1%	563 544	130.4%	50 885	81.9%	240.9%
Other Materials	4 205	7 759	1 374	32.7%	1 229	29.2%	1 096	14.1%	2 092	27.0%	5 792	74.7%	1 425	-	46.8%
Contracted services	22 117	53 640	5 853	26.5%	14 070	63.6%	10 294	19.2%	9 050	16.9%	39 267	73.2%	12 502	85.5%	(27.6%)
Transfers and grants	-	-	-	-	244	-	13	-	3	-	260	-	-	-	(100.0%)
Other expenditure	70 414	204 805	8 522	12.1%	10 621	15.1%	31 690	15.5%	25 908	12.6%	76 741	37.5%	16 086	217.4%	61.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(46 997)	(408 616)	22 113		(81 898)		(264 952)		(156 015)		(480 753)		3 681		
Transfers recognised - capital	-	-	-	-	-	-	-	-	10 435	-	10 435	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(46 997)	(408 616)	22 113		(81 898)		(264 952)		(145 580)		(470 318)		3 681		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(46 997)	(408 616)	22 113		(81 898)		(264 952)		(145 580)		(470 318)		3 681		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(46 997)	(408 616)	22 113		(81 898)		(264 952)		(145 580)		(470 318)		3 681		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(46 997)	(408 616)	22 113		(81 898)		(264 952)		(145 580)		(470 318)		3 681		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	53 491	107 532	19 532	36.5%	18 095	33.8%	21 863	20.3%	17 000	15.8%	76 490	71.1%	12 539	33.9%	35.6%
National Government	53 491	77 532	19 532	36.5%	15 173	28.4%	8 199	10.6%	17 000	21.9%	59 904	77.3%	12 539	44.1%	35.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 491	77 532	19 532	36.5%	15 173	28.4%	8 199	10.6%	17 000	21.9%	59 904	77.3%	12 539	44.1%	35.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	30 000	-	-	2 922	-	13 664	45.5%	-	-	16 587	55.3%	-	13.3%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	53 491	107 532	19 532	36.5%	18 095	33.8%	21 863	20.3%	17 000	15.8%	76 490	71.1%	12 539	33.9%	35.6%
Governance and Administration	-	2 500	-	-	2 922	-	3 641	145.6%	-	-	6 563	262.5%	-	13.3%	-
Executive & Council	-	-	-	-	2 922	-	-	-	-	-	2 922	-	-	-	-
Budget & Treasury Office	-	1 000	-	-	-	-	3 641	364.1%	-	-	3 641	364.1%	-	-	-
Corporate Services	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 212	3 212	-	-	-	-	321	10.0%	1 620	50.5%	1 941	60.4%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 212	3 212	-	-	-	-	321	10.0%	1 620	50.5%	1 941	60.4%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 280	28 800	851	9.2%	1 382	14.9%	10 024	34.8%	493	1.7%	12 750	44.3%	5 039	76.5%	(90.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 280	28 800	851	9.2%	1 382	14.9%	10 024	34.8%	493	1.7%	12 750	44.3%	5 039	76.5%	(90.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 000	73 021	18 681	45.6%	13 791	33.6%	7 878	10.8%	14 886	20.4%	55 236	75.6%	7 501	35.8%	98.5%
Electricity	6 000	6 000	75	1.2%	-	-	-	-	1 225	20.4%	1 300	21.7%	1 029	76.5%	19.1%
Water	15 000	18 254	6 282	41.9%	5 467	36.4%	1 521	8.3%	5 263	28.8%	18 532	101.5%	1 898	32.7%	177.3%
Waste Water Management	20 000	48 767	12 324	61.6%	8 324	41.6%	6 357	13.0%	8 399	17.2%	35 404	72.6%	4 574	27.4%	83.6%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	705 350	617 606	275 465	39.1%	300 601	42.6%	262 467	42.5%	246 878	40.0%	1 085 411	175.7%	189 795	113.8%	30.1%
Property rates, penalties and collection charges	48 312	57 672	9 005	18.6%	11 472	23.7%	10 558	18.3%	11 133	19.3%	42 167	73.1%	10 925	81.6%	1.9%
Service charges	418 971	318 215	74 765	17.8%	106 258	25.4%	86 592	27.2%	71 059	22.3%	338 675	106.4%	83 386	88.1%	(14.8%)
Other revenue	58 262	31 114	132 897	228.1%	132 237	227.0%	104 697	336.5%	162 844	523.4%	532 675	1 712.0%	68 704	173.2%	137.0%
Government - operating	111 528	111 602	46 710	41.9%	35 522	31.9%	27 564	24.7%	-	-	109 796	98.4%	-	116.2%	-
Government - capital	56 034	78 034	11 000	19.6%	12 700	22.7%	30 584	39.2%	-	-	54 284	69.6%	-	87.0%	-
Interest	12 243	20 969	1 089	8.9%	2 412	19.7%	2 472	11.8%	1 842	8.8%	7 815	37.3%	26 780	100.0%	(93.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(660 071)	(402 561)	(256 750)	38.9%	(281 943)	42.7%	(241 173)	59.9%	(226 314)	56.2%	(1 006 180)	249.9%	(176 723)	73.9%	28.1%
Suppliers and employees	(660 071)	(402 561)	(256 750)	38.9%	(281 943)	42.7%	(241 173)	59.9%	(226 314)	56.2%	(1 006 180)	249.9%	(176 723)	78.1%	28.1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	3.9%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	45 279	215 045	18 715	41.3%	18 658	41.2%	21 294	9.9%	20 564	9.6%	79 231	36.8%	13 072	(31.3%)	57.3%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 491)	-	(19 532)	36.5%	(18 427)	34.4%	(21 280)	-	(20 751)	-	(79 989)	-	(12 539)	33.9%	65.5%
Capital assets	(53 491)	-	(19 532)	36.5%	(18 427)	34.4%	(21 280)	-	(20 751)	-	(79 989)	-	(12 539)	33.9%	65.5%
Net Cash from/(used) Investing Activities	(53 491)	-	(19 532)	36.5%	(18 427)	34.4%	(21 280)	-	(20 751)	-	(79 989)	-	(12 539)	33.9%	65.5%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(8 212)	215 045	(816)	9.9%	231	(2.8%)	14	-	(187)	(.1%)	(758)	(.4%)	532	(15.7%)	(135.1%)
Cash/cash equivalents at the year begin:	1 160	-	1 160	100.0%	343	29.6%	574	-	588	-	1 160	-	64 956	2.9%	(99.1%)
Cash/cash equivalents at the year end:	(7 052)	215 045	343	(4.9%)	574	(8.1%)	588	.3%	401	.2%	401	.2%	65 488	(15.8%)	(99.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 113	3.1%	4 967	2.5%	4 981	2.6%	179 033	91.8%	195 094	20.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 564	16.9%	5 920	6.0%	3 804	3.9%	71 609	73.1%	97 898	10.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 451	3.2%	3 501	2.0%	3 167	1.9%	158 793	92.9%	170 912	18.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 594	2.8%	1 898	2.1%	1 744	1.9%	85 995	93.2%	92 230	9.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 788	2.7%	1 290	1.9%	1 205	1.8%	62 486	93.6%	66 769	7.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 633	2.0%	4 475	1.9%	4 497	1.9%	222 443	94.2%	236 048	25.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 201	4.1%	1 705	2.2%	1 527	2.0%	71 449	91.7%	77 881	8.3%	-	-	-	-
Total By Income Source	40 343	4.3%	23 755	2.5%	20 925	2.2%	851 807	90.9%	936 831	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 632	16.5%	840	5.3%	646	4.0%	11 841	74.2%	15 960	1.7%	-	-	-	-
Commercial	19 734	15.7%	8 104	6.4%	6 414	5.1%	91 453	72.8%	125 705	13.4%	-	-	-	-
Households	15 341	2.2%	12 702	1.8%	11 794	1.7%	647 756	94.2%	687 593	73.4%	-	-	-	-
Other	2 637	2.5%	2 108	2.0%	2 071	1.9%	100 757	93.7%	107 573	11.5%	-	-	-	-
Total By Customer Group	40 343	4.3%	23 755	2.5%	20 925	2.2%	851 807	90.9%	936 831	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	69 638	8.0%	30 014	3.5%	46 642	5.4%	720 495	83.1%	866 789	57.9%
Bulk Water	-	-	-	-	7 798	2.9%	264 989	97.1%	272 786	18.2%
PAYE deductions	3 048	7.3%	3 198	7.6%	3 763	9.0%	31 918	76.1%	41 927	2.8%
VAT (output less input)	3 528	6.8%	2 164	4.1%	3 715	7.1%	42 813	82.0%	52 220	3.5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 502	22.7%	131	.9%	179	1.2%	11 603	75.3%	15 415	1.0%
Auditor-General	-	-	212	19.4%	538	49.1%	344	31.5%	1 094	.1%
Other	756	.3%	2 149	.9%	744	.3%	242 556	98.5%	246 205	16.5%
Total	80 473	5.4%	37 868	2.5%	63 379	4.2%	1 314 718	87.9%	1 496 437	100.0%

Contact Details

Municipal Manager	Ms G P Mhlongo-Ntshangase	017 712 9613
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	210 687	214 513	119 844	56.9%	62 509	29.7%	35 416	16.5%	55 249	25.8%	273 017	127.3%	30 776	90.4%	79.5%
Property rates	18 321	18 321	13 525	73.8%	2 192	12.0%	3 058	16.7%	3 063	16.7%	21 839	119.2%	3 060	73.5%	.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	52 984	54 648	24 643	46.5%	20 872	39.4%	19 846	36.3%	19 388	35.5%	84 750	155.1%	16 134	103.6%	20.2%
Service charges - water revenue	17 810	19 144	6 361	35.7%	4 734	26.6%	4 896	25.6%	6 609	34.5%	22 599	118.0%	3 531	112.4%	87.1%
Service charges - sanitation revenue	17 406	18 007	6 692	38.4%	3 811	21.9%	4 548	25.3%	4 645	25.8%	19 696	109.4%	3 880	103.1%	19.7%
Service charges - refuse revenue	6 639	6 711	2 227	33.6%	1 688	25.4%	1 726	25.7%	1 740	25.9%	7 382	110.0%	1 548	100.1%	12.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	18	-	(100.0%)
Rental of facilities and equipment	193	193	57	29.7%	48	24.8%	47	24.2%	40	20.6%	191	99.2%	18	28.9%	116.3%
Interest earned - external investments	700	700	20	2.9%	9	1.3%	31	4.4%	552	78.9%	612	87.5%	28	20.8%	1 906.9%
Interest earned - outstanding debtors	19 000	25 173	-	-	-	-	9	-	-	-	9	-	1 633	51.4%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 970	1 970	158	8.0%	2	.1%	10	.5%	6	.3%	177	9.0%	1	.5%	930.0%
Licences and permits	12	12	-	-	-	-	-	-	-	-	-	-	329	1 390.4%	(100.0%)
Agency services	3 683	1 221	1 378	37.4%	326	8.9%	237	19.4%	2 908	238.1%	4 849	397.1%	313	22.2%	828.6%
Transfers recognised - operational	69 695	63 695	64 300	92.3%	26 420	37.9%	602	.9%	16 266	25.5%	107 588	168.9%	-	93.7%	(100.0%)
Other own revenue	2 274	4 718	482	21.2%	2 405	105.8%	406	8.6%	32	.7%	3 325	70.5%	283	154.1%	(88.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	212 032	227 515	28 179	13.3%	21 339	10.1%	68 612	30.2%	32 783	14.4%	150 913	66.3%	41 491	74.8%	(21.0%)
Employee related costs	55 773	55 773	1 359	2.4%	55	.1%	21 832	39.1%	15 750	28.2%	38 995	69.9%	8 627	92.2%	82.6%
Remuneration of councillors	5 356	5 356	-	-	-	-	-	-	482	9.0%	482	9.0%	957	61.3%	(49.7%)
Debt impairment	36 089	36 089	-	-	-	-	9 210	25.5%	-	-	9 210	25.5%	185	.3%	(100.0%)
Depreciation and asset impairment	18 581	18 581	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	111	941.7%	(100.0%)
Bulk purchases	59 591	66 974	16 673	28.0%	10 738	18.0%	26 975	40.3%	8 910	13.3%	63 296	94.5%	11 938	68.5%	(25.4%)
Other Materials	2 897	2 897	423	14.6%	890	30.7%	70	2.4%	1 089	37.6%	2 473	85.4%	-	31.5%	(100.0%)
Contracted services	15 525	17 625	-	-	-	-	309	1.8%	327	1.9%	637	3.6%	1 980	85.8%	(83.5%)
Transfers and grants	3 221	3 221	511	15.9%	282	8.7%	392	12.2%	704	21.9%	1 889	58.6%	556	38.2%	26.7%
Other expenditure	15 000	21 000	9 213	61.4%	9 374	62.5%	9 824	46.8%	5 521	26.3%	33 933	161.6%	17 138	751.3%	(67.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 344)	(13 002)	91 664		41 171		(33 196)		22 465		122 104		(10 715)		
Transfers recognised - capital	44 884	44 191	1	-	-	-	5 376	12.2%	-	-	5 377	12.2%	44	2.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 540	31 189	91 665		41 171		(27 820)		22 465		127 481		(10 671)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	43 540	31 189	91 665		41 171		(27 820)		22 465		127 481		(10 671)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 540	31 189	91 665		41 171		(27 820)		22 465		127 481		(10 671)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 540	31 189	91 665		41 171		(27 820)		22 465		127 481		(10 671)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	44 884	44 884	14 350	32.0%	7 813	17.4%	8 620	19.2%	14 178	31.6%	44 961	100.2%	16 851	94.7%	(15.9%)
National Government	44 884	44 884	14 350	32.0%	7 546	16.8%	8 620	19.2%	14 178	31.6%	44 694	99.6%	16 851	94.7%	(15.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 884	44 884	14 350	32.0%	7 546	16.8%	8 620	19.2%	14 178	31.6%	44 694	99.6%	16 851	94.7%	(15.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	267	-	-	-	-	-	267	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 884	44 884	14 350	32.0%	7 813	17.4%	8 620	19.2%	14 178	31.6%	44 961	100.2%	16 851	94.7%	(15.9%)
Governance and Administration	-	-	11 353	-	127	-	-	-	-	-	11 480	-	-	-	-
Executive & Council	-	-	11 353	-	-	-	-	-	-	-	11 353	-	-	-	-
Budget & Treasury Office	-	-	-	-	127	-	-	-	-	-	127	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 864	13 864	-	-	2 620	18.9%	2 227	16.1%	2 780	20.1%	7 627	55.0%	-	-	(100.0%)
Community & Social Services	-	13 864	-	-	2 620	-	2 227	16.1%	2 780	20.1%	7 627	55.0%	-	-	(100.0%)
Sport And Recreation	13 864	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	1 817	-	1 767	-	3 708	-	7 292	-	4 998	743.2%	(25.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	1 817	-	1 767	-	3 708	-	7 292	-	4 998	743.2%	(25.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	31 020	31 020	2 997	9.7%	3 249	10.5%	4 626	14.9%	7 690	24.8%	18 561	59.8%	11 853	61.3%	(35.1%)
Electricity	13 430	13 430	2 997	22.3%	33	2%	1 774	13.2%	6 644	49.5%	11 448	85.2%	9 000	77.3%	(26.2%)
Water	-	-	-	-	140	-	-	-	-	-	140	-	-	-	-
Waste Water Management	17 590	17 590	-	-	3 076	17.5%	2 852	16.2%	1 045	5.9%	6 973	39.6%	2 853	39.6%	(63.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	202 335	201 462	71 068	35.1%	68 276	33.7%	48 353	24.0%	24 707	12.3%	212 405	105.4%	35 015	111.3%	(29.4%)
Property rates, penalties and collection charges	12 275	12 275	3 543	28.9%	3 441	28.0%	3 810	31.0%	3 897	31.7%	14 690	119.7%	1 907	96.1%	104.4%
Service charges	63 543	64 867	18 342	28.9%	17 812	28.0%	19 721	30.4%	20 316	31.3%	76 191	117.5%	18 710	89.2%	8.6%
Other revenue	8 132	10 576	1 826	22.5%	5 217	64.2%	2 643	25.0%	203	1.9%	9 888	93.5%	12 098	353.8%	(98.3%)
Government - operating	69 695	63 695	29 259	42.0%	16 207	23.3%	16 603	26.1%	-	-	62 069	97.4%	-	100.0%	-
Government - capital	44 191	44 191	18 060	40.9%	25 474	57.6%	5 376	12.2%	-	-	48 910	110.7%	-	114.8%	-
Interest	4 500	5 858	39	.9%	126	2.8%	201	3.4%	291	5.0%	656	11.2%	2 299	90.2%	(87.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(157 362)	(153 078)	(44 033)	28.0%	(43 108)	27.4%	(48 796)	31.9%	(25 757)	16.8%	(161 694)	105.6%	(30 524)	112.5%	(15.6%)
Suppliers and employees	(154 141)	(147 663)	(44 033)	28.6%	(43 108)	28.0%	(48 796)	33.0%	(25 757)	17.4%	(161 694)	109.5%	(30 524)	203.2%	(15.6%)
Finance charges	-	(2 195)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 221)	(3 221)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	44 974	48 384	27 036	60.1%	25 168	56.0%	(443)	(.9%)	(1 050)	(2.2%)	50 711	104.8%	4 491	106.7%	(123.4%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 191)	(44 191)	(20 538)	46.5%	(7 813)	17.7%	(8 825)	20.0%	(14 190)	32.1%	(51 366)	116.2%	(16 851)	94.7%	(15.8%)
Capital assets	(44 191)	(44 191)	(20 538)	46.5%	(7 813)	17.7%	(8 825)	20.0%	(14 190)	32.1%	(51 366)	116.2%	(16 851)	94.7%	(15.8%)
Net Cash from/(used) Investing Activities	(44 191)	(44 191)	(20 538)	46.5%	(7 813)	17.7%	(8 825)	20.0%	(14 190)	32.1%	(51 366)	116.2%	(16 851)	94.7%	(15.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	783	4 193	6 498	830.1%	17 355	2 217.3%	(9 268)	(221.1%)	(15 240)	(363.5%)	(655)	(15.6%)	(12 360)	5 728.9%	23.3%
Cash/cash equivalents at the year begin:	232	232	128	55.1%	6 625	2 855.8%	23 981	10 336.5%	14 712	6 341.5%	128	55.1%	17 446	100.0%	(15.7%)
Cash/cash equivalents at the year end:	1 015	4 425	6 625	652.9%	23 981	2 363.3%	14 712	332.5%	(528)	(11.9%)	(528)	(11.9%)	5 086	2 195.2%	(110.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 451	5.3%	807	1.2%	810	1.3%	59 734	92.2%	64 803	16.3%	-	-	59 734	92.0%
Trade and Other Receivables from Exchange Transactions - Electricity	4 216	13.8%	600	2.0%	443	1.4%	25 299	82.8%	30 558	7.7%	-	-	25 299	83.0%
Receivables from Non-exchange Transactions - Property Rates	949	2.3%	786	1.9%	672	1.6%	38 930	94.2%	41 337	10.4%	-	-	38 930	94.0%
Receivables from Exchange Transactions - Waste Water Management	1 640	2.3%	990	1.4%	943	1.3%	68 441	95.0%	72 015	18.1%	-	-	68 441	95.0%
Receivables from Exchange Transactions - Waste Management	579	1.5%	542	1.4%	530	1.3%	37 938	95.8%	39 589	10.0%	-	-	37 938	96.0%
Receivables from Exchange Transactions - Property Rental Debtors	13	1.6%	14	1.7%	11	1.3%	761	95.4%	798	.2%	-	-	761	95.0%
Interest on Arrear Debtor Accounts	2 189	2.3%	2 163	2.3%	2 140	2.3%	88 555	93.2%	95 047	23.9%	-	-	88 555	93.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 458	2.7%	415	.8%	314	.6%	51 530	95.9%	53 717	13.5%	-	-	51 530	96.0%
Total By Income Source	14 495	3.6%	6 317	1.6%	5 863	1.5%	371 189	93.3%	397 864	100.0%	-	-	371 189	93.0%
Debtors Age Analysis By Customer Group														
Organs of State	6	.1%	72	1.5%	61	1.2%	4 809	97.2%	4 948	1.2%	-	-	4 809	97.0%
Commercial	7 462	7.4%	1 772	1.7%	1 515	1.5%	90 628	89.4%	101 376	25.5%	-	-	90 628	89.0%
Households	6 526	2.4%	4 004	1.5%	3 923	1.5%	255 165	94.6%	269 618	67.8%	-	-	255 165	95.0%
Other	501	2.3%	470	2.1%	365	1.7%	20 586	93.9%	21 922	5.5%	-	-	20 586	94.0%
Total By Customer Group	14 495	3.6%	6 317	1.6%	5 863	1.5%	371 189	93.3%	397 864	100.0%	-	-	371 189	93.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	7 761	12.0%	4 747	7.3%	4 643	7.2%	47 765	73.6%	64 916	69.4%
Bulk Water	162	.9%	173	1.0%	440	2.5%	16 581	95.5%	17 356	18.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	163	6.8%	340	14.2%	1 883	78.9%	2 386	2.6%
Other	3 948	44.4%	1 249	14.0%	2 685	30.2%	1 015	11.4%	8 897	9.5%
Total	11 870	12.7%	6 332	6.8%	8 108	8.7%	67 244	71.9%	93 555	100.0%

Contact Details

Municipal Manager	Mr SL Netshivhale	017 773 2031
Financial Manager	Ms Alina Ngema	017 773 1252

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	1 758 947	1 758 947	435 276	24.7%	436 604	24.8%	450 543	25.6%	372 778	21.2%	1 695 200	96.4%	1 665 757	119.2%	(77.6%)
Property rates	350 790	350 790	81 444	23.2%	66 317	18.9%	70 559	20.1%	68 609	19.6%	286 930	81.8%	298 575	154.9%	(77.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	488 433	488 433	149 644	30.6%	90 951	18.6%	102 777	21.0%	111 185	22.8%	454 557	93.1%	525 815	113.3%	(78.9%)
Service charges - water revenue	370 783	370 783	109 323	29.5%	94 797	25.6%	93 594	25.2%	108 587	29.3%	406 302	109.6%	448 037	156.9%	(75.8%)
Service charges - sanitation revenue	101 720	101 720	27 018	26.6%	28 055	27.6%	27 680	27.2%	27 245	26.8%	109 998	108.1%	174 243	202.7%	(84.4%)
Service charges - refuse revenue	108 215	108 215	30 520	28.2%	28 447	26.3%	28 746	26.6%	29 723	27.5%	117 435	108.5%	151 300	159.3%	(80.4%)
Service charges - other	-	-	285	-	-	-	-	-	-	-	285	-	-	-	-
Rental of facilities and equipment	5 444	5 444	1 066	19.6%	655	12.0%	1 662	30.5%	1 130	20.8%	4 513	82.9%	8 194	173.3%	(86.2%)
Interest earned - external investments	1 200	1 200	778	64.8%	-	-	9 951	829.3%	10 498	874.8%	21 227	1 768.9%	2 204	64.8%	376.3%
Interest earned - outstanding debtors	-	-	21 728	-	26 439	-	18 036	-	10 316	-	76 519	-	21 590	-	(52.2%)
Dividends received	58	58	-	-	548	943.3%	0	.3%	-	-	548	943.6%	1	2.5%	(100.0%)
Fines	31 624	31 624	357	1.1%	414	1.3%	316	1.0%	410	1.3%	1 496	4.7%	947	3.3%	(56.7%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	289 452	289 452	11 526	4.0%	97 554	33.7%	91 893	31.7%	-	-	200 973	69.4%	9 217	39.8%	(100.0%)
Other own revenue	9 608	9 608	1 588	16.5%	2 427	25.3%	4 871	50.7%	5 070	52.8%	13 956	145.3%	25 633	49.3%	(80.2%)
Gains on disposal of PPE	1 620	1 620	-	-	-	-	457	28.2%	4	.3%	462	28.5%	-	2.1%	(100.0%)
Operating Expenditure	1 700 171	1 736 664	359 279	21.1%	408 385	24.0%	409 029	23.6%	440 638	25.4%	1 617 331	93.1%	1 097 218	82.4%	(59.8%)
Employee related costs	488 009	489 009	12 589	2.6%	(44 358)	(9.1%)	123 662	25.3%	121 704	24.9%	213 597	43.7%	124 827	52.4%	(2.5%)
Remuneration of councillors	24 618	24 618	7 929	32.2%	1 918	7.8%	6 376	25.9%	5 870	23.8%	22 093	89.7%	10 481	84.1%	(44.0%)
Debt impairment	73 136	73 136	-	-	-	-	-	-	-	-	-	-	373	.4%	(100.0%)
Depreciation and asset impairment	110 896	110 896	3	-	-	-	-	-	-	-	3	-	35	61.5%	(100.0%)
Finance charges	3 608	3 608	28 036	777.1%	53 020	1 469.6%	40 272	1 116.2%	48 656	1 348.6%	169 985	4 711.5%	43 675	1 273.5%	11.4%
Bulk purchases	654 960	654 960	277 490	42.4%	296 998	45.3%	186 429	28.5%	175 167	26.7%	936 083	142.9%	751 911	114.7%	(76.7%)
Other Materials	29 232	24 689	542	1.9%	3 616	12.4%	267	1.1%	4	-	4 429	17.9%	14 171	-	(100.0%)
Contracted services	242 523	272 642	14 427	5.9%	75 709	31.2%	30 510	11.2%	57 707	21.2%	178 353	65.4%	104 496	90.9%	(44.8%)
Transfers and grants	3 863	3 863	792	20.5%	6 077	157.3%	9 144	236.7%	8 173	211.6%	24 186	626.2%	1 038	2.7%	687.7%
Other expenditure	69 326	79 243	17 788	25.7%	15 428	22.3%	12 369	15.6%	23 357	29.5%	68 943	87.0%	50 443	82.5%	(53.7%)
Loss on disposal of PPE	-	-	(318)	-	(23)	-	-	-	-	-	(341)	-	(4 232)	-	(100.0%)
Surplus/(Deficit)	58 777	22 283	75 997		28 219		41 514		(67 861)		77 869		568 539		
Transfers recognised - capital	74 651	74 651	116 857	156.5%	(3 283)	(4.4%)	16 209	21.7%	-	-	129 783	173.9%	-	28.4%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	133 428	96 934	192 853		24 936		57 723		(67 861)		207 651		568 539		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	133 428	96 934	192 853		24 936		57 723		(67 861)		207 651		568 539		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	133 428	96 934	192 853		24 936		57 723		(67 861)		207 651		568 539		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	133 428	96 934	192 853		24 936		57 723		(67 861)		207 651		568 539		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	133 448	124 232	13 270	9.9%	15 662	11.7%	36 194	29.1%	20 740	16.7%	85 865	69.1%	33 832	49.5%	(38.7%)
National Government	74 651	74 651	9 834	13.2%	12 287	16.5%	21 402	28.7%	15 145	20.3%	58 667	78.6%	27 515	62.3%	(45.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	74 651	74 651	9 834	13.2%	12 287	16.5%	21 402	28.7%	15 145	20.3%	58 667	78.6%	27 515	62.3%	(45.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	58 797	49 581	3 436	5.8%	3 375	5.7%	9 622	19.4%	5 595	11.3%	22 029	44.4%	6 317	20.0%	(11.4%)
Public contributions and donations	-	-	-	-	-	-	5 170	-	-	-	5 170	-	-	-	-
Capital Expenditure Standard Classification	133 448	124 232	13 270	9.9%	15 662	11.7%	36 194	29.1%	20 740	16.7%	85 865	69.1%	33 832	49.5%	(38.7%)
Governance and Administration	16 000	15 800	2 445	15.3%	-	-	-	-	1 590	10.1%	4 036	25.5%	-	-	(100.0%)
Executive & Council	300	100	-	-	-	-	-	-	499	499.3%	499	499.3%	-	-	(100.0%)
Budget & Treasury Office	15 700	15 700	2 445	15.6%	-	-	-	-	1 054	6.7%	3 499	22.3%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	37	-	37	-	-	-	(100.0%)
Community and Public Safety	5 500	5 200	-	-	-	-	-	-	1 195	23.0%	1 195	23.0%	-	-	(100.0%)
Community & Social Services	4 900	4 900	-	-	-	-	-	-	1 195	24.4%	1 195	24.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	600	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 897	3 981	0	-	1 379	11.6%	-	-	-	-	1 379	34.6%	12 322	86.3%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 917	2 001	-	-	1 353	13.6%	-	-	-	-	1 353	67.6%	12 322	86.3%	(100.0%)
Environmental Protection	1 980	1 980	0	-	26	1.3%	-	-	-	-	26	1.3%	-	-	-
Trading Services	100 051	99 251	10 824	10.8%	14 283	14.3%	36 194	36.5%	17 954	18.1%	79 255	79.9%	21 510	42.2%	(16.5%)
Electricity	18 320	17 520	7 445	40.6%	343	1.9%	10 483	59.8%	927	5.3%	19 198	109.6%	1 697	3.9%	(45.4%)
Water	22 131	22 131	989	4.5%	613	2.8%	6 444	29.1%	3 330	15.0%	11 375	51.4%	-	-	(100.0%)
Waste Water Management	49 100	49 100	2 390	4.9%	12 384	25.2%	10 137	20.6%	13 698	27.9%	38 609	78.6%	19 813	135.0%	(30.9%)
Waste Management	10 500	10 500	-	-	944	9.0%	9 129	86.9%	-	-	10 073	95.9%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 461 141	1 461 141	436 974	29.9%	412 368	28.2%	375 401	25.7%	209 910	14.4%	1 434 654	98.2%	341 270	94.2%	(38.5%)
Property rates, penalties and collection charges	228 684	228 684	54 839	24.0%	56 568	24.7%	55 284	24.2%	37 211	16.3%	203 901	89.2%	48 135	75.6%	(22.7%)
Service charges	793 673	793 673	186 941	23.6%	179 866	22.7%	170 392	21.5%	121 099	15.3%	658 298	82.9%	197 117	73.9%	(38.6%)
Other revenue	39 021	39 021	40 580	104.0%	76 668	196.5%	52 187	133.7%	40 677	104.2%	210 112	538.5%	94 702	460.3%	(57.0%)
Government - operating	289 452	289 452	120 440	41.6%	80 061	27.7%	80 393	27.8%	-	-	280 894	97.0%	-	97.6%	-
Government - capital	74 651	74 651	32 200	43.1%	18 251	24.4%	16 200	21.7%	-	-	66 651	89.3%	-	73.9%	-
Interest	35 602	35 602	1 975	5.5%	955	2.7%	945	2.7%	10 924	30.7%	14 799	41.6%	1 316	4.5%	730.2%
Dividends	58	58	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 663 344)	(1 699 837)	(453 536)	27.3%	(318 475)	19.1%	(409 069)	24.1%	(169 373)	10.0%	(1 350 453)	79.4%	(356 599)	103.8%	(52.5%)
Suppliers and employees	(1 627 529)	(1 664 022)	(425 500)	26.1%	(305 600)	18.8%	(408 731)	24.6%	(169 373)	10.2%	(1 309 204)	78.7%	(356 599)	104.1%	(52.5%)
Finance charges	(3 608)	(3 608)	(28 036)	777.1%	(12 875)	356.9%	(338)	9.4%	-	-	(41 249)	1 143.3%	-	-	-
Transfers and grants	(32 207)	(32 207)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(202 203)	(238 696)	(16 562)	8.2%	93 894	(46.4%)	(33 668)	14.1%	40 537	(17.0%)	84 201	(35.3%)	(15 328)	22.0%	(364.5%)
Cash Flow from Investing Activities															
Receipts	-	-	318	-	290	-	135	-	344	-	1 087	-	4 214	16.9%	(91.8%)
Proceeds on disposal of PPE	-	-	318	-	290	-	135	-	344	-	1 087	-	4 214	16.9%	(91.8%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(153 066)	(143 851)	(13 259)	8.7%	(10 232)	6.7%	(27 105)	18.8%	(8 895)	6.2%	(59 491)	41.4%	(17 748)	38.5%	(49.9%)
Capital assets	(153 066)	(143 851)	(13 259)	8.7%	(10 232)	6.7%	(27 105)	18.8%	(8 895)	6.2%	(59 491)	41.4%	(17 748)	38.5%	(49.9%)
Net Cash from/(used) Investing Activities	(153 066)	(143 851)	(12 941)	8.5%	(9 942)	6.5%	(26 970)	18.7%	(8 551)	5.9%	(58 404)	40.6%	(13 533)	45.4%	(36.8%)
Cash Flow from Financing Activities															
Receipts	-	-	(78)	-	325	-	170	-	1 039	-	1 457	-	32	-	3 190.0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(78)	-	325	-	170	-	1 039	-	1 457	-	32	-	3 190.0%
Payments	(2 225)	(2 225)	(865)	38.9%	-	-	(920)	41.3%	-	-	(1 785)	80.2%	(1 113)	50.0%	(100.0%)
Repayment of borrowing	(2 225)	(2 225)	(865)	38.9%	-	-	(920)	41.3%	-	-	(1 785)	80.2%	(1 113)	50.0%	(100.0%)
Net Cash from/(used) Financing Activities	(2 225)	(2 225)	(943)	42.4%	325	(14.6%)	(750)	33.7%	1 039	(46.7%)	(328)	14.7%	(1 081)	49.8%	(196.1%)
Net Increase/(Decrease) in cash held	(357 494)	(384 771)	(30 445)	8.5%	84 277	(23.6%)	(61 388)	16.0%	33 025	(8.6%)	25 468	(6.6%)	(29 943)	2.9%	(210.3%)
Cash/cash equivalents at the year begin:	51 609	51 609	57 082	110.6%	26 636	51.6%	110 913	214.9%	49 525	96.0%	57 082	110.6%	72 239	185.1%	(31.4%)
Cash/cash equivalents at the year end:	(305 884)	(333 162)	26 636	(8.7%)	110 913	(36.3%)	49 525	(14.9%)	82 550	(24.8%)	82 550	(24.8%)	42 296	34.8%	95.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	75 314	13.4%	27 930	5.0%	16 516	2.9%	440 787	78.6%	560 548	32.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	28 479	14.3%	8 995	4.5%	6 514	3.3%	155 434	77.9%	199 423	11.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 214	14.1%	7 413	4.7%	6 530	4.1%	121 896	77.1%	158 052	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 344	4.6%	5 943	2.9%	5 463	2.7%	181 793	89.8%	202 543	11.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 797	5.9%	6 115	3.7%	5 706	3.4%	145 706	87.1%	167 325	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	243	11.1%	165	7.5%	152	6.9%	1 628	74.4%	2 187	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	153 049	35.4%	22	-	1 176	.3%	277 554	64.3%	431 801	25.1%	-	-	-	-
Total By Income Source	298 440	17.3%	56 583	3.3%	42 056	2.4%	1 324 799	76.9%	1 721 878	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 054	5.6%	1 249	3.4%	861	2.3%	32 457	88.6%	36 620	2.1%	-	-	-	-
Commercial	36 962	21.5%	8 813	5.1%	5 611	3.3%	120 665	70.1%	172 051	10.0%	-	-	-	-
Households	259 424	17.1%	46 521	3.1%	35 584	2.4%	1 171 677	77.4%	1 513 207	87.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	298 440	17.3%	56 583	3.3%	42 056	2.4%	1 324 799	76.9%	1 721 878	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	90 776	6.7%	57 218	4.2%	65 500	4.8%	1 150 784	84.4%	1 364 279	75.9%
Bulk Water	64 040	28.1%	13 356	5.9%	11 735	5.2%	138 653	60.9%	227 783	12.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30 590	14.9%	6 382	3.1%	4 397	2.1%	163 850	79.8%	205 219	11.4%
Auditor-General	-	-	-	-	83	10.0%	748	90.0%	831	-
Other	-	-	-	-	-	-	-	-	-	-
Total	185 406	10.3%	76 956	4.3%	81 715	4.5%	1 454 035	80.9%	1 798 112	100.0%

Contact Details

Municipal Manager	Mr SF Mndebele	017 620 6279
Financial Manager	Mr B.B. Sithole	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	472 658	524 502	144 953	30.7%	137 774	29.1%	126 877	24.2%	111 196	21.2%	520 800	99.3%	44 783	96.2%	148.3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 756	2 756	55	2.0%	84	3.1%	2 888	104.8%	161	5.8%	3 188	115.7%	45	11.2%	261.5%
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	14 946	19 508	1 592	10.7%	3 523	23.6%	4 133	21.2%	10 488	53.8%	19 735	101.2%	6 884	109.5%	52.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	454 585	501 467	140 229	30.8%	134 105	29.5%	119 804	23.9%	100 403	20.0%	494 541	98.6%	37 649	96.3%	166.7%
Other own revenue	371	771	3 077	829.0%	62	16.8%	53	6.8%	143	18.6%	3 336	432.5%	206	129.7%	(30.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	470 227	525 915	81 306	17.3%	105 045	22.3%	82 261	15.6%	153 683	29.2%	422 296	80.3%	112 616	86.0%	36.5%
Employee related costs	153 857	167 379	36 941	24.0%	37 253	24.2%	12 644	7.6%	40 539	24.2%	127 377	76.1%	33 906	91.3%	19.6%
Remuneration of councillors	13 633	-	3 281	24.1%	3 179	23.3%	1 226	-	3 527	-	11 213	-	3 240	96.9%	8.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 219	21 219	-	-	-	-	-	-	8 477	40.0%	8 477	40.0%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	10 955	14 055	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	268 817	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	219 905	-	28 622	13.0%	48 597	22.1%	54 895	-	87 649	-	219 763	-	57 173	86.6%	53.3%
Other expenditure	50 659	54 445	12 462	24.6%	16 016	31.6%	13 496	24.8%	13 491	24.8%	55 465	101.9%	18 298	97.6%	(26.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 431	(1 413)	63 647		32 729		44 616		(42 487)		98 504		(67 833)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 431	(1 413)	63 647		32 729		44 616		(42 487)		98 504		(67 833)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 431	(1 413)	63 647		32 729		44 616		(42 487)		98 504		(67 833)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 431	(1 413)	63 647		32 729		44 616		(42 487)		98 504		(67 833)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 431	(1 413)	63 647		32 729		44 616		(42 487)		98 504		(67 833)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	38 157	38 157	2 682	7.0%	5 469	14.3%	9 729	25.5%	10 658	27.9%	28 539	74.8%	4 883	66.9%	118.3%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 157	38 157	2 682	7.0%	5 469	14.3%	9 729	25.5%	10 658	27.9%	28 539	74.8%	4 883	66.9%	118.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	38 157	38 157	2 682	7.0%	5 469	14.3%	9 729	25.5%	10 658	27.9%	28 539	74.8%	4 883	66.9%	118.3%
Governance and Administration	38 157	38 157	2 682	7.0%	5 469	14.3%	9 729	25.5%	10 658	27.9%	28 539	74.8%	4 883	56.5%	118.3%
Executive & Council	38 157	38 157	2 682	7.0%	5 469	14.3%	9 729	25.5%	10 658	27.9%	28 539	74.8%	4 883	34.5%	118.3%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	472 658	524 502	122 717	26.0%	137 774	29.1%	126 877	24.2%	98 008	18.7%	485 376	92.5%	44 783	87.7%	118.8%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	2 756	2 756	55	2.0%	84	3.1%	2 888	104.8%	60	2.2%	3 087	112.0%	45	2.7%	35.1%
Other revenue	371	771	3 077	829.0%	62	16.8%	53	6.8%	244	31.7%	3 436	445.6%	206	140.8%	18.8%
Government - operating	454 585	501 467	117 993	26.0%	134 105	29.5%	119 804	23.9%	87 215	17.4%	459 117	91.6%	37 649	60.5%	131.7%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	14 946	19 508	1 592	10.7%	3 523	23.6%	4 133	21.2%	10 488	53.8%	19 735	101.2%	6 884	109.5%	52.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(449 008)	(504 424)	(73 128)	16.3%	(105 045)	23.4%	(82 788)	16.4%	(98 570)	19.5%	(359 533)	71.3%	(54 554)	86.0%	80.7%
Suppliers and employees	(229 103)	(235 607)	(44 506)	19.4%	(56 448)	24.6%	(27 894)	11.8%	(10 922)	4.6%	(139 769)	59.3%	2 619	128.5%	(517.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(219 905)	(268 817)	(28 622)	13.0%	(48 597)	22.1%	(54 895)	20.4%	(87 649)	32.6%	(219 763)	81.8%	(57 173)	46.1%	53.3%
Net Cash from/(used) Operating Activities	23 650	20 078	49 589	209.7%	32 729	138.4%	44 088	219.6%	(563)	(2.8%)	125 843	626.8%	(9 771)	136.2%	(94.2%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	38 000	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	38 000	-	(100.0%)
Payments	(38 157)	(38 157)	(2 066)	5.4%	(5 469)	14.3%	(9 730)	25.5%	(10 658)	27.9%	(27 923)	73.2%	(4 698)	77.7%	126.9%
Capital assets	(38 157)	(38 157)	(2 066)	5.4%	(5 469)	14.3%	(9 730)	25.5%	(10 658)	27.9%	(27 923)	73.2%	(4 698)	77.7%	126.9%
Net Cash from/(used) Investing Activities	(38 157)	(38 157)	(2 066)	5.4%	(5 469)	14.3%	(9 730)	25.5%	(10 658)	27.9%	(27 923)	73.2%	33 302	(1 276.4%)	(132.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(14 507)	(18 079)	47 523	(327.6%)	27 260	(187.9%)	34 359	(190.0%)	(11 221)	62.1%	97 921	(541.6%)	23 531	(2 769.1%)	(147.7%)
Cash/cash equivalents at the year begin:	157 443	148 031	-	-	47 523	30.2%	74 783	50.5%	109 142	73.7%	-	-	360 083	-	(69.7%)
Cash/cash equivalents at the year end:	142 936	129 952	47 523	33.2%	74 783	52.3%	109 142	84.0%	97 921	75.4%	97 921	75.4%	383 614	243.7%	(74.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16 506	100.0%	-	-	-	-	-	-	16 506	100.0%	-	-	-	-
Total By Income Source	16 506	100.0%	-	-	-	-	-	-	16 506	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16 506	100.0%	-	-	-	-	-	-	16 506	100.0%	-	-	-	-
Total By Customer Group	16 506	100.0%	-	-	-	-	-	-	16 506	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	45 838	100.0%	-	-	-	-	-	-	45 838	100.0%
Total	45 838	100.0%	-	-	-	-	-	-	45 838	100.0%

Contact Details

Municipal Manager	Mr CA Habile	017 801 7008
Financial Manager	Mr ZR Buthelezi	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	451 576	463 218	135 974	30.1%	122 402	27.1%	145 322	31.4%	108 243	23.4%	511 941	110.5%	25 363	115.7%	326.8%
Property rates	96 766	93 566	17 123	17.7%	17 033	17.6%	17 595	18.8%	18 228	19.5%	69 979	74.8%	7 184	169.4%	153.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	159 714	159 714	31 189	19.5%	30 435	19.1%	27 847	17.4%	26 841	16.8%	116 311	72.8%	9 799	134.3%	173.9%
Service charges - water revenue	37 206	37 206	15 035	40.4%	13 736	36.9%	9 156	24.6%	10 332	27.8%	48 258	129.7%	3 589	202.4%	187.9%
Service charges - sanitation revenue	13 492	13 492	3 215	23.8%	3 251	24.1%	3 063	22.7%	2 846	21.1%	12 375	91.7%	512	32.8%	455.8%
Service charges - refuse revenue	15 469	15 469	2 190	14.2%	2 091	13.5%	2 121	13.7%	2 097	13.6%	8 498	54.9%	477	25.6%	339.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 899	2 899	12	.4%	7	.3%	9	.3%	2	.1%	31	1.1%	184	33.3%	(98.7%)
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	32 267	40 137	17 027	52.8%	17 268	53.5%	12 077	30.1%	14 494	36.1%	60 866	151.6%	3 618	96.3%	300.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 011	2 050	10	.5%	4	.2%	0	-	0	-	14	.7%	-	.4%	(100.0%)
Licences and permits	1 833	1 833	1	-	-	-	-	-	-	-	1	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	87 187	88 957	44 142	50.6%	29 959	34.4%	64 102	72.1%	24 866	28.0%	163 070	183.3%	-	59.7%	(100.0%)
Other own revenue	2 731	7 894	6 030	220.8%	8 617	315.5%	9 353	118.5%	8 537	108.2%	32 537	412.2%	0	297.7%	10 539 384.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	443 138	446 100	84 097	19.0%	142 853	32.2%	114 208	25.6%	93 310	20.9%	434 468	97.4%	64 621	41.0%	44.4%
Employee related costs	153 660	154 804	10 837	7.1%	69 973	45.5%	23 626	15.3%	43 943	28.4%	148 379	95.8%	10 880	48.5%	303.9%
Remuneration of councillors	2 040	7 351	150	7.4%	-	-	677	9.2%	2 756	37.5%	3 583	48.7%	238	45.4%	1 057.2%
Debt impairment	35 126	11 000	1 627	4.6%	49	.1%	-	-	-	-	1 676	15.2%	237	8.9%	(100.0%)
Depreciation and asset impairment	25 000	20 000	-	-	-	-	11 667	58.3%	-	-	11 667	58.3%	12 741	85.8%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	882	55.1%	(100.0%)
Bulk purchases	143 000	172 980	54 101	37.8%	42 890	30.0%	49 347	28.5%	26 885	15.5%	173 223	100.1%	31 364	41.2%	(14.3%)
Other Materials	2 345	5 945	566	24.1%	1 363	58.1%	10 984	184.8%	2 377	40.0%	15 289	257.2%	178	6.6%	1 238.2%
Contracted services	27 438	48 174	8 677	31.6%	22 516	82.1%	12 258	25.4%	11 952	24.8%	55 403	115.0%	4 542	137.2%	163.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	54 529	25 846	8 140	14.9%	6 062	11.1%	5 648	21.9%	5 397	20.9%	25 247	97.7%	3 560	38.5%	51.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 438	17 118	51 876		(20 450)		31 114		14 933		77 473		(39 258)		
Transfers recognised - capital	20 054	23 253	5 586	27.9%	12 277	61.2%	18 430	79.3%	6 047	26.0%	42 340	182.1%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 492	40 371	57 462		(8 173)		49 544		20 980		119 813		(39 258)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 492	40 371	57 462		(8 173)		49 544		20 980		119 813		(39 258)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 492	40 371	57 462		(8 173)		49 544		20 980		119 813		(39 258)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 492	40 371	57 462		(8 173)		49 544		20 980		119 813		(39 258)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	35 362	41 483	3 438	9.7%	9 677	27.4%	16 639	40.1%	6 689	16.1%	36 444	87.9%	-	70.9%	(100.0%)
National Government	32 609	25 583	3 438	10.5%	9 677	29.7%	16 034	62.7%	6 689	26.1%	35 838	140.1%	-	77.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 609	25 583	3 438	10.5%	9 677	29.7%	16 034	62.7%	6 689	26.1%	35 838	140.1%	-	77.9%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 753	15 900	-	-	-	-	606	3.8%	-	-	606	3.8%	-	25.7%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	35 362	41 483	3 438	9.7%	9 677	27.4%	16 639	40.1%	6 689	16.1%	36 444	87.9%	-	70.9%	(100.0%)
Governance and Administration	197	4 950	-	-	-	-	-	-	179	3.6%	179	3.6%	-	-	(100.0%)
Executive & Council	118	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	79	4 700	-	-	-	-	-	-	179	3.8%	179	3.8%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	10 950	360	-	3 101	-	1 592	14.5%	1 825	16.7%	6 879	62.8%	-	205.4%	(100.0%)
Community & Social Services	-	600	-	-	1 229	-	-	-	249	41.5%	1 478	246.3%	-	-	(100.0%)
Sport And Recreation	-	-	360	-	1 562	-	1 592	-	1 576	-	5 090	-	-	318.4%	(100.0%)
Public Safety	-	350	-	-	311	-	-	-	-	-	311	88.7%	-	-	-
Housing	-	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 991	9 330	276	1.0%	3 365	12.5%	9 040	96.9%	4 019	43.1%	16 700	179.0%	-	104.2%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	26 991	9 330	276	1.0%	838	3.1%	8 327	89.2%	3 725	39.9%	13 166	141.1%	-	104.2%	(100.0%)
Environmental Protection	-	-	-	-	2 527	-	713	-	294	-	3 534	-	-	-	(100.0%)
Trading Services	8 174	16 253	2 801	34.3%	3 211	39.3%	6 007	37.0%	667	4.1%	12 686	78.1%	-	49.9%	(100.0%)
Electricity	5 618	3 900	-	-	-	-	2 144	55.0%	-	-	2 144	55.0%	-	51.9%	-
Water	-	-	-	-	230	-	147	-	655	-	1 031	-	-	-	(100.0%)
Waste Water Management	-	-	2 801	-	2 981	-	3 716	-	12	-	9 510	-	-	70.8%	(100.0%)
Waste Management	2 556	12 353	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	477 842	471 002	135 103	28.3%	90 352	18.9%	161 631	34.3%	112 193	23.8%	499 279	106.0%	24 886	104.4%	350.8%
Property rates, penalties and collection charges	77 411	93 566	17 123	22.1%	17 033	22.0%	17 595	18.8%	18 228	19.5%	69 979	74.8%	7 184	55.5%	153.7%
Service charges	223 810	210 413	49 739	22.2%	47 422	21.2%	40 065	19.0%	40 018	19.0%	177 244	84.2%	13 900	126.8%	187.9%
Other revenue	23 198	14 676	6 029	26.0%	8 628	37.2%	9 362	63.8%	8 540	58.2%	32 559	221.9%	184	47.2%	4 547.2%
Government - operating	90 083	88 957	39 312	43.6%	-	-	64 102	72.1%	24 866	28.0%	128 280	144.2%	-	90.4%	(100.0%)
Government - capital	30 763	23 253	5 874	19.1%	-	-	18 430	79.3%	6 047	26.0%	30 351	130.5%	-	-	(100.0%)
Interest	32 577	40 137	17 027	52.3%	17 268	53.0%	12 077	30.1%	14 494	36.1%	60 866	151.6%	3 618	84.6%	300.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(432 877)	(424 980)	(85 461)	19.7%	(143 539)	33.2%	(85 052)	20.0%	(91 632)	21.6%	(405 683)	95.5%	(52 787)	42.0%	73.6%
Suppliers and employees	(431 182)	(424 980)	(85 461)	19.8%	(143 539)	33.3%	(85 052)	20.0%	(91 632)	21.6%	(405 683)	95.5%	(51 905)	46.4%	76.5%
Finance charges	(1 695)	-	-	-	-	-	-	-	-	-	-	-	(882)	55.1%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	44 965	46 022	49 643	110.4%	(53 186)	(118.3%)	76 579	166.4%	20 561	44.7%	93 597	203.4%	(27 901)	490.1%	(173.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(31 772)	(41 483)	(1 188)	3.7%	-	-	(13 376)	32.2%	(2 078)	5.0%	(16 642)	40.1%	(3 140)	-	(33.8%)
Capital assets	(31 772)	(41 483)	(1 188)	3.7%	-	-	(13 376)	32.2%	(2 078)	5.0%	(16 642)	40.1%	(3 140)	-	(33.8%)
Net Cash from/(used) Investing Activities	(31 772)	(41 483)	(1 188)	3.7%	-	-	(13 376)	32.2%	(2 078)	5.0%	(16 642)	40.1%	(3 140)	100.2%	(33.8%)
Cash Flow from Financing Activities															
Receipts	-	-	4	-	-	-	(40)	-	(2)	-	(38)	-	(67)	-	(96.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	4	-	-	-	(40)	-	(2)	-	(38)	-	(67)	-	(96.7%)
Payments	-	-	(686)	-	-	-	-	-	(736)	-	(1 422)	-	-	-	(100.0%)
Repayment of borrowing	-	-	(686)	-	-	-	-	-	(736)	-	(1 422)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	(682)	-	-	-	(40)	-	(738)	-	(1 460)	-	(67)	5.5%	1 008.4%
Net Increase/(Decrease) in cash held	13 193	4 539	47 773	362.1%	(53 186)	(403.1%)	63 163	1 391.6%	17 745	391.0%	75 495	1 663.3%	(31 107)	530.5%	(157.0%)
Cash/cash equivalents at the year begin:	15	15	-	-	47 773	318 486.8%	(5 413)	(36 088.8%)	57 750	385 000.7%	-	-	361 884	100.0%	(84.0%)
Cash/cash equivalents at the year end:	13 208	4 554	47 773	361.7%	(5 413)	(41.0%)	57 750	1 268.2%	75 495	1 657.9%	75 495	1 657.9%	330 776	443.9%	(77.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 752	1.4%	3 213	1.6%	2 698	1.3%	191 247	95.7%	199 911	28.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 058	31.3%	2 119	7.3%	1 052	3.6%	16 713	57.7%	28 942	4.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 593	5.0%	3 778	2.8%	3 231	2.4%	119 222	89.8%	132 824	18.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	948	4.6%	612	2.9%	559	2.7%	18 627	89.8%	20 746	2.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	650	3.8%	410	2.4%	363	2.1%	15 794	91.7%	17 218	2.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 777	13.0%	2 664	12.4%	2 635	12.3%	13 354	62.3%	21 431	3.0%	-	-	-	-
Interest on Arrear Debtor Accounts	6 073	8.7%	5 951	8.5%	3 170	4.5%	54 994	78.4%	70 189	9.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 233	.6%	1 159	.5%	652	.3%	217 186	98.6%	220 229	31.0%	-	-	-	-
Total By Income Source	30 085	4.2%	19 906	2.8%	14 360	2.0%	647 138	91.0%	711 489	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 036	7.3%	791	5.6%	598	4.2%	11 729	82.9%	14 154	2.0%	-	-	-	-
Commercial	7 542	46.7%	1 914	11.9%	707	4.4%	5 972	37.0%	16 135	2.3%	-	-	-	-
Households	21 498	3.2%	17 198	2.5%	13 053	1.9%	629 313	92.4%	681 061	95.7%	-	-	-	-
Other	9	6.3%	3	2.5%	3	2.3%	124	88.9%	139	-	-	-	-	-
Total By Customer Group	30 085	4.2%	19 906	2.8%	14 360	2.0%	647 138	91.0%	711 489	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15 105	10.0%	9 613	6.4%	10 142	6.7%	116 195	76.9%	151 055	21.8%
Bulk Water	7 267	6.4%	8 237	7.2%	6 510	5.7%	91 854	80.7%	113 868	16.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	347 874	100.0%	-	-	-	-	-	-	347 874	50.3%
Auditor-General	252	5.6%	508	11.3%	19	.4%	3 700	82.6%	4 478	.6%
Other	-	-	-	-	-	-	74 925	100.0%	74 925	10.8%
Total	370 499	53.5%	18 357	2.7%	16 671	2.4%	286 673	41.4%	692 200	100.0%

Contact Details

Municipal Manager	Mr Mvenselwa J Mahlangu	013 665 6021
Financial Manager	Ms Thokozile Mahlangu	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	3 064 274	2 739 919	736 314	24.0%	688 619	22.5%	660 494	24.1%	592 919	21.6%	2 678 346	97.8%	557 995	387.5%	6.3%
Property rates	426 740	525 853	119 181	27.9%	118 226	27.7%	118 456	22.5%	120 702	23.0%	476 565	90.6%	111 737	110.0%	8.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 265 744	902 839	261 291	20.6%	201 717	15.9%	197 701	21.9%	214 416	23.7%	875 126	96.9%	197 689	842.8%	8.5%
Service charges - water revenue	484 876	382 067	84 059	17.3%	103 159	21.3%	107 985	28.3%	92 041	24.1%	387 244	101.4%	69 350	15.1%	32.7%
Service charges - sanitation revenue	181 862	120 432	28 473	15.7%	30 424	16.7%	34 294	28.5%	30 135	25.0%	123 326	102.4%	36 663	103.0%	(17.8%)
Service charges - refuse revenue	124 940	115 160	28 660	22.9%	29 036	23.2%	28 650	24.9%	28 762	25.0%	115 107	100.0%	25 321	77.8%	13.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	805	-	(100.0%)
Rental of facilities and equipment	6 785	2 463	1 241	18.3%	1 781	26.2%	1 566	63.6%	1 310	53.2%	5 898	239.5%	417	10.7%	214.3%
Interest earned - external investments	192	3 031	796	414.0%	578	300.3%	721	23.8%	1 185	39.1%	3 279	108.2%	375	807.6%	215.6%
Interest earned - outstanding debtors	193 869	266 356	65 703	33.9%	66 355	34.2%	69 003	25.9%	74 386	27.9%	275 447	103.4%	73 268	107.0%	1.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 589	28 969	5 686	74.9%	8 911	117.4%	7 889	27.2%	10 095	34.8%	32 581	112.5%	16 832	336.0%	(40.0%)
Licences and permits	194	26 384	30	15.6%	95	48.7%	383	1.4%	71	.3%	579	2.2%	74	86.6%	(4.0%)
Agency services	1 585	2 557	981	61.9%	3 354	211.7%	1 263	49.4%	1 268	49.6%	6 865	268.5%	1 360	12.1%	(6.8%)
Transfers recognised - operational	339 217	339 794	135 724	40.0%	108 527	32.0%	85 666	25.2%	93	-	330 010	97.1%	-	90.2%	(100.0%)
Other own revenue	30 681	24 013	4 490	14.6%	16 456	53.6%	6 918	28.8%	18 454	76.8%	46 318	192.9%	24 616	179.9%	(25.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	(512)	-	(100.0%)
Operating Expenditure	3 266 197	3 387 370	557 698	17.1%	561 720	17.2%	608 863	18.0%	979 438	28.9%	2 707 718	79.9%	949 441	68.7%	3.2%
Employee related costs	868 354	868 354	210 100	24.2%	223 280	25.7%	213 097	24.5%	211 693	24.4%	858 170	98.8%	194 436	103.6%	8.9%
Remuneration of councillors	30 027	30 027	7 138	23.8%	2 615	8.7%	7 230	24.1%	7 823	26.1%	24 806	82.6%	6 648	81.1%	17.7%
Debt impairment	388 001	467 909	1	-	-	-	-	-	2 257	.5%	2 258	.5%	-	-	(100.0%)
Depreciation and asset impairment	306 435	326 723	-	-	-	-	-	-	-	-	-	-	2 221	1.3%	(100.0%)
Finance charges	84 041	155 628	1 361	1.6%	24 143	28.7%	79 215	50.9%	163 539	105.1%	268 258	172.4%	89 612	110.3%	82.5%
Bulk purchases	1 038 553	1 018 553	262 328	25.3%	147 783	14.2%	214 082	21.0%	424 398	41.7%	1 048 590	102.9%	597 357	94.3%	(29.0%)
Other Materials	61 683	71 386	8 140	13.2%	12 903	20.9%	10 973	15.4%	15 427	21.6%	47 443	66.5%	4 403	16.3%	250.4%
Contracted services	266 130	266 717	30 919	11.6%	89 103	33.5%	55 638	20.9%	108 788	40.8%	284 448	106.6%	34 739	341.0%	213.2%
Transfers and grants	30 163	30 163	3 090	10.2%	4 707	15.6%	4 708	15.6%	6 169	20.5%	18 674	61.9%	2 641	9.3%	133.6%
Other expenditure	192 809	151 909	34 620	18.0%	57 186	29.7%	23 920	15.7%	39 343	25.9%	155 070	102.1%	17 384	24.5%	126.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(201 923)	(647 452)	178 616		126 899		51 631		(386 519)		(29 372)		(391 446)		
Transfers recognised - capital	190 199	-	539	.3%	-	-	131 552	-	-	-	132 091	-	-	1.4%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	23 104	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 380	(647 452)	179 155		126 899		183 183		(386 519)		102 719		(391 446)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	11 380	(647 452)	179 155		126 899		183 183		(386 519)		102 719		(391 446)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 380	(647 452)	179 155		126 899		183 183		(386 519)		102 719		(391 446)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 380	(647 452)	179 155		126 899		183 183		(386 519)		102 719		(391 446)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	241 812	252 816	35 262	14.6%	60 945	25.2%	27 891	11.0%	52 561	20.8%	176 659	69.9%	88 976	63.7%	(40.9%)
National Government	190 199	190 199	34 895	18.3%	60 250	31.7%	27 439	14.4%	43 577	22.9%	166 162	87.4%	83 633	81.1%	(47.9%)
Provincial Government	-	2 836	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	23 104	23 104	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	2 486	-	2 486	-	-	-	(100.0%)
Transfers recognised - capital	213 302	216 138	34 895	16.4%	60 250	28.2%	27 439	12.7%	46 064	21.3%	168 648	78.0%	83 633	68.5%	(44.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 510	36 678	367	1.3%	696	2.4%	452	1.2%	6 497	17.7%	8 011	21.8%	5 343	41.0%	21.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	241 812	252 816	35 262	14.6%	60 945	25.2%	27 891	11.0%	52 561	20.8%	176 659	69.9%	88 976	63.7%	(40.9%)
Governance and Administration	22 380	23 480	360	1.6%	359	1.6%	150	.6%	5 055	21.5%	5 925	25.2%	10 116	95.9%	(50.0%)
Executive & Council	170	170	14	8.1%	32	18.8%	-	-	-	-	46	26.8%	6 258	715.6%	(100.0%)
Budget & Treasury Office	22 210	21 560	168	.8%	326	1.5%	30	.1%	5 000	23.2%	5 524	25.6%	2 677	35.5%	86.8%
Corporate Services	-	1 750	179	-	1	-	121	6.9%	55	3.1%	355	20.3%	1 182	47.7%	(95.4%)
Community and Public Safety	650	650	-	-	332	51.1%	57	8.8%	117	18.0%	507	77.9%	1 236	27.4%	(90.5%)
Community & Social Services	650	650	-	-	332	51.1%	-	-	-	-	332	51.1%	1 236	27.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	57	-	117	-	174	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	730	34 907	4 667	639.3%	13 494	1 848.5%	314	.9%	5 762	16.5%	24 236	69.4%	18 723	1 399.9%	(69.2%)
Planning and Development	150	150	-	-	16	10.7%	20	13.3%	-	-	36	24.0%	-	-	-
Road Transport	-	32 677	4 667	-	13 475	-	294	.9%	5 753	17.6%	24 188	74.0%	18 723	-	(69.3%)
Environmental Protection	580	2 080	-	-	3	.5%	-	-	9	.4%	12	.6%	-	-	(100.0%)
Trading Services	186 919	193 779	30 235	16.2%	46 721	25.0%	27 370	14.1%	41 627	21.5%	145 953	75.3%	58 901	62.1%	(29.3%)
Electricity	47 250	51 250	10 965	23.2%	11 424	24.2%	13 700	26.7%	12 608	24.6%	48 697	95.0%	6 915	15.2%	82.3%
Water	60 693	75 293	11 080	18.3%	14 960	24.6%	12 526	16.6%	13 572	18.0%	52 137	69.2%	47 973	139.0%	(71.7%)
Waste Water Management	75 975	63 636	8 190	10.8%	19 079	25.1%	1 143	1.8%	15 448	24.3%	43 859	68.9%	3 995	35.2%	286.7%
Waste Management	3 000	3 600	-	-	1 259	42.0%	-	-	-	-	1 259	35.0%	19	31.4%	(100.0%)
Other	31 134	-	-	-	39	.1%	-	-	-	-	39	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	2 757 663	2 519 537	705 719	25.6%	642 849	23.3%	541 965	21.5%	536 976	21.3%	2 427 510	96.3%	597 798	99.5%	(10.2%)
Property rates, penalties and collection charges	369 055	407 355	88 090	23.9%	92 154	25.0%	83 778	20.6%	96 322	23.6%	360 344	88.5%	100 880	31.1%	(4.5%)
Service charges	1 665 067	1 337 621	334 805	20.1%	308 936	18.6%	309 262	23.1%	318 416	23.8%	1 271 419	95.1%	96 065	167.6%	231.5%
Other revenue	35 739	215 253	49 576	138.7%	88 291	247.0%	18 210	8.5%	113 942	52.9%	270 019	125.4%	352 110	171.2%	(67.6%)
Government - operating	337 057	339 794	141 057	41.8%	108 527	32.2%	85 666	25.2%	-	-	335 250	98.7%	-	1 030.8%	-
Government - capital	190 199	193 034	87 435	46.0%	39 287	20.7%	38 565	20.0%	-	-	165 287	85.6%	-	16.6%	-
Interest	160 546	26 480	4 756	3.0%	5 654	3.5%	6 484	24.5%	8 296	31.3%	25 191	95.1%	48 743	142.0%	(83.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 524 855)	(2 279 046)	(655 565)	26.0%	(623 699)	24.7%	(512 214)	22.5%	(551 961)	24.2%	(2 343 438)	102.8%	(538 015)	105.4%	2.6%
Suppliers and employees	(2 413 666)	(2 207 377)	(633 795)	26.3%	(614 653)	25.5%	(502 459)	22.8%	(541 944)	24.6%	(2 292 851)	103.9%	(514 334)	103.3%	5.4%
Finance charges	(84 041)	(51 158)	(18 679)	22.2%	(4 339)	5.2%	(4 339)	8.5%	(3 848)	7.5%	(31 205)	61.0%	(21 512)	-	(82.1%)
Transfers and grants	(27 147)	(20 511)	(3 090)	11.4%	(4 707)	17.3%	(5 416)	26.4%	(6 169)	30.1%	(19 383)	94.5%	(2 169)	22.5%	184.5%
Net Cash from/(used) Operating Activities	232 808	240 491	50 155	21.5%	19 150	8.2%	29 752	12.4%	(14 985)	(6.2%)	84 071	35.0%	59 784	46.6%	(125.1%)
Cash Flow from Investing Activities															
Receipts	-	0	(14 430)	-	46 443	-	41 589	############	40 377	############	113 979	############	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	0	(14 430)	-	46 443	-	41 589	4 158 886 300.0%	40 377	4 037 698 300.0%	113 979	############	-	-	(100.0%)
Payments	(218 709)	(229 713)	(35 262)	16.1%	(60 942)	27.9%	(27 891)	12.1%	(52 561)	22.9%	(176 656)	76.9%	(57 491)	42.5%	(8.6%)
Capital assets	(218 709)	(229 713)	(35 262)	16.1%	(60 942)	27.9%	(27 891)	12.1%	(52 561)	22.9%	(176 656)	76.9%	(57 491)	42.5%	(8.6%)
Net Cash from/(used) Investing Activities	(218 709)	(229 713)	(49 692)	22.7%	(14 499)	6.6%	13 698	(6.0%)	(12 184)	5.3%	(62 677)	27.3%	(57 491)	42.5%	(78.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 975)	(16 975)	-	-	(8 344)	49.2%	-	-	(8 631)	50.8%	(16 975)	100.0%	(9 242)	144.7%	(6.6%)
Repayment of borrowing	(16 975)	(16 975)	-	-	(8 344)	49.2%	-	-	(8 631)	50.8%	(16 975)	100.0%	(9 242)	144.7%	(6.6%)
Net Cash from/(used) Financing Activities	(16 975)	(16 975)	-	-	(8 344)	49.2%	-	-	(8 631)	50.8%	(16 975)	100.0%	(9 242)	136.3%	(6.6%)
Net Increase/(Decrease) in cash held	(2 875)	(6 196)	463	(16.1%)	(3 693)	128.4%	43 450	(701.2%)	(35 800)	577.8%	4 419	(71.3%)	(6 949)	233.5%	415.2%
Cash/cash equivalents at the year begin:	4 929	7 863	7 863	159.5%	8 325	168.9%	4 632	58.9%	48 082	611.5%	7 863	100.0%	(4 788)	(54.1%)	(1 104.2%)
Cash/cash equivalents at the year end:	2 054	1 666	8 325	405.3%	4 632	225.5%	48 082	2 885.5%	12 282	737.0%	12 282	737.0%	(11 737)	(1 122.4%)	(204.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	36 332	3.0%	26 666	2.2%	30 181	2.5%	1 119 804	92.3%	1 212 983	28.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	48 710	5.8%	25 323	3.0%	20 026	2.4%	743 370	88.8%	837 428	19.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	48 775	10.6%	27 066	5.9%	22 337	4.9%	361 048	78.6%	459 227	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 994	2.0%	8 457	1.9%	7 843	1.7%	423 349	94.4%	448 644	10.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 576	3.9%	7 380	2.7%	6 898	2.5%	247 720	90.9%	272 574	6.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(0)	(13.6%)	0	5.4%	0	5.4%	3	102.8%	3	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(53 366)	(5.5%)	25 614	2.6%	25 730	2.7%	971 381	100.2%	969 360	23.1%	-	-	-	-
Total By Income Source	100 022	2.4%	120 506	2.9%	113 016	2.7%	3 866 676	92.1%	4 200 220	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(2 233)	(4.8%)	9 520	20.5%	1 215	2.6%	38 043	81.7%	46 545	1.1%	-	-	-	-
Commercial	(15 762)	(3.8%)	59 777	14.3%	22 153	5.3%	352 437	84.2%	418 605	10.0%	-	-	-	-
Households	(60 085)	(1.7%)	123 916	3.5%	81 708	2.3%	3 405 138	95.9%	3 550 677	84.5%	-	-	-	-
Other	178 102	96.6%	(72 707)	(39.4%)	7 939	4.3%	71 058	38.5%	184 392	4.4%	-	-	-	-
Total By Customer Group	100 022	2.4%	120 506	2.9%	113 016	2.7%	3 866 676	92.1%	4 200 220	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	170 059	5.8%	109 650	3.7%	123 242	4.2%	2 539 148	86.3%	2 942 099	88.6%
Bulk Water	6 442	3.3%	12 064	6.3%	1 971	1.0%	172 185	89.4%	192 663	5.8%
PAYE deductions	14 145	100.0%	-	-	-	-	-	-	14 145	.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	11 061	100.0%	-	-	-	-	-	-	11 061	.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	36 304	22.6%	39 923	24.9%	10 518	6.6%	73 721	45.9%	160 467	4.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	238 012	7.2%	161 637	4.9%	135 732	4.1%	2 785 055	83.9%	3 320 435	100.0%

Contact Details

Municipal Manager	Mr H. S. Mayisela	013 690 6208
Financial Manager	Ms J P Hlatshwayo	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	1 486 348	1 530 674	418 368	28.1%	387 574	26.1%	357 576	23.4%	332 174	21.7%	1 495 692	97.7%	338 915	104.3%	(2.0%)
Property rates	353 052	357 127	89 576	25.4%	89 100	25.2%	90 074	25.2%	89 528	25.1%	358 277	100.3%	83 652	102.2%	7.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	572 991	584 876	170 737	29.8%	136 249	23.8%	130 829	22.4%	140 046	23.9%	577 862	98.8%	134 030	89.6%	4.5%
Service charges - water revenue	89 185	92 837	22 229	24.9%	24 163	27.1%	21 801	23.5%	21 791	23.5%	89 985	96.9%	18 785	105.1%	16.0%
Service charges - sanitation revenue	64 440	66 551	16 880	26.2%	16 409	25.5%	16 077	24.2%	16 840	25.3%	66 207	99.5%	15 510	103.9%	8.6%
Service charges - refuse revenue	72 621	72 970	18 237	25.1%	18 233	25.1%	18 056	24.7%	18 116	24.8%	72 643	99.6%	16 510	102.3%	9.7%
Service charges - other	-	472	-	-	35	-	-	-	495	104.9%	530	112.3%	615	-	(19.5%)
Rental of facilities and equipment	2 011	16 510	617	30.7%	4 083	203.0%	1 420	8.6%	448	2.7%	6 568	39.8%	1 833	25.3%	(75.6%)
Interest earned - external investments	35 071	36 071	914	2.6%	17 181	49.0%	15 168	42.0%	2 201	6.1%	35 463	98.3%	8 264	77.0%	(73.4%)
Interest earned - outstanding debtors	3 414	4 292	1 027	30.1%	1 126	33.0%	1 342	31.3%	17 547	408.8%	21 041	490.2%	10 297	-	70.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	21 601	21 801	1 243	5.8%	1 220	5.6%	1 227	5.6%	1 097	5.0%	4 785	22.0%	1 372	49.6%	(20.0%)
Licences and permits	9 046	9 037	1 803	19.9%	1 774	19.6%	1 962	21.7%	1 684	18.6%	7 222	79.9%	1 876	97.8%	(10.3%)
Agency services	20 332	20 332	10 555	51.9%	-	-	5 890	29.0%	-	-	16 445	80.9%	-	-	-
Transfers recognised - operational	186 877	187 825	75 615	40.5%	62 113	33.2%	46 083	24.5%	1 041	.6%	184 852	98.4%	2 491	137.0%	(58.2%)
Other own revenue	55 706	59 973	8 935	16.0%	15 888	26.5%	7 647	12.8%	21 341	35.6%	53 811	89.7%	43 519	82.3%	(51.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	162	148.4%	(100.0%)
Operating Expenditure	1 556 717	1 598 627	325 626	20.9%	352 485	22.6%	355 162	22.2%	385 576	24.1%	1 418 849	88.8%	353 501	87.7%	9.1%
Employee related costs	545 556	537 164	123 664	22.7%	128 329	23.5%	133 260	24.8%	133 201	24.8%	518 454	96.5%	118 397	94.8%	12.5%
Remuneration of councillors	23 153	23 402	5 423	23.4%	5 500	23.8%	6 111	26.1%	5 714	24.4%	22 748	97.2%	5 598	100.1%	2.1%
Debt impairment	20 134	20 134	-	-	-	-	-	-	314	1.6%	314	1.6%	-	-	(100.0%)
Depreciation and asset impairment	162 602	162 491	40 650	25.0%	40 677	25.0%	40 678	25.0%	40 650	25.0%	162 657	100.1%	40 626	99.6%	.1%
Finance charges	19 132	19 132	2	-	1	-	8 751	45.7%	8 401	43.9%	17 155	89.7%	2 922	43.6%	187.5%
Bulk purchases	456 548	470 366	112 378	24.6%	100 186	21.9%	97 677	20.8%	91 491	19.5%	401 732	85.4%	93 335	86.3%	(2.0%)
Other Materials	43 420	50 791	-	-	8 822	20.3%	8 423	16.6%	14 558	28.7%	31 803	62.6%	10 987	-	32.5%
Contracted services	193 502	219 644	22 691	11.7%	54 314	28.1%	43 068	19.6%	56 186	25.6%	176 259	80.2%	49 026	79.1%	14.6%
Transfers and grants	1 910	-	345	18.1%	900	47.1%	580	-	38	-	1 863	-	470	91.2%	(91.9%)
Other expenditure	90 760	95 503	20 472	22.6%	13 756	15.2%	16 615	17.4%	35 022	36.7%	85 865	89.9%	32 140	65.1%	9.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(70 370)	(67 953)	92 742		35 089		2 413		(53 402)		76 843		(14 586)		
Transfers recognised - capital	68 204	95 023	17 495	25.7%	15 035	22.0%	11 638	12.2%	26 269	27.6%	70 437	74.1%	13 755	99.1%	91.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 834	27 071	110 238		50 124		14 051		(27 132)		147 280		(831)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 834	27 071	110 238		50 124		14 051		(27 132)		147 280		(831)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 834	27 071	110 238		50 124		14 051		(27 132)		147 280		(831)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 834	27 071	110 238		50 124		14 051		(27 132)		147 280		(831)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	374 410	391 145	30 356	8.1%	80 987	21.6%	55 484	14.2%	169 869	43.4%	336 696	86.1%	106 915	90.9%	58.9%
National Government	65 934	72 591	14 732	22.3%	20 971	31.8%	7 011	9.7%	25 518	35.2%	68 232	94.0%	10 643	89.3%	139.8%
Provincial Government	2 270	2 413	-	-	1 128	49.7%	615	25.5%	649	26.9%	2 393	99.2%	158	32.8%	310.9%
District Municipality	20 000	20 019	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	88 204	95 023	14 732	16.7%	22 099	25.1%	7 627	8.0%	26 167	27.5%	70 625	74.3%	10 801	88.8%	142.3%
Borrowing	153 224	155 016	9 319	6.1%	32 482	21.2%	16 865	10.9%	86 931	56.1%	145 597	93.9%	56 319	88.1%	54.4%
Internally generated funds	132 981	141 106	6 306	4.7%	26 405	19.9%	30 993	22.0%	56 770	40.2%	120 474	85.4%	36 511	92.2%	55.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	3 283	-	(100.0%)
Capital Expenditure Standard Classification	374 410	391 145	30 356	8.1%	80 987	21.6%	55 484	14.2%	169 869	43.4%	336 696	86.1%	106 915	90.9%	58.9%
Governance and Administration	80 870	74 286	663	.8%	10 579	13.1%	16 942	22.8%	16 774	22.6%	44 959	60.5%	12 164	78.3%	37.9%
Executive & Council	700	1 035	-	-	-	-	607	58.7%	6 054	584.9%	6 661	643.6%	291	166.4%	1 981.4%
Budget & Treasury Office	79 841	73 251	663	.8%	10 579	13.2%	16 335	22.3%	10 720	14.6%	38 298	52.3%	3 358	24.9%	219.2%
Corporate Services	330	-	-	-	-	-	-	-	-	-	-	-	8 515	4 601.4%	(100.0%)
Community and Public Safety	37 278	38 176	5 572	14.9%	11 173	30.0%	8 074	21.2%	10 855	28.4%	35 674	93.4%	16 733	113.5%	(35.1%)
Community & Social Services	18 800	17 805	3 900	20.7%	4 284	22.8%	3 185	17.9%	6 557	36.8%	17 926	100.7%	4 826	123.3%	35.9%
Sport And Recreation	14 075	13 075	1 315	9.3%	5 880	41.8%	3 459	26.5%	2 145	16.4%	12 799	97.9%	8 456	103.5%	(74.6%)
Public Safety	2 655	5 547	353	13.3%	1 009	38.0%	1 307	23.6%	1 210	21.8%	3 878	69.9%	3 125	139.3%	(61.3%)
Housing	743	743	-	-	-	-	124	16.7%	452	60.8%	576	77.5%	327	90.6%	38.2%
Health	1 005	1 005	4	.4%	-	-	-	-	492	49.0%	496	49.4%	-	87.7%	(100.0%)
Economic and Environmental Services	59 797	77 159	13 037	21.8%	21 399	35.8%	8 598	11.1%	31 606	41.0%	74 640	96.7%	14 665	101.8%	115.5%
Planning and Development	7	620	-	-	20	283.9%	7	1.1%	3	.5%	30	4.9%	160	97.3%	(98.0%)
Road Transport	59 790	76 539	13 037	21.8%	21 379	35.8%	8 591	11.2%	31 603	41.3%	74 610	97.5%	14 505	101.8%	117.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	195 328	200 254	11 075	5.7%	37 803	19.4%	21 119	10.5%	110 431	55.1%	180 429	90.1%	63 353	83.3%	74.3%
Electricity	77 322	80 802	2 256	2.9%	15 388	19.9%	5 227	6.5%	55 067	68.2%	77 938	96.5%	28 822	98.7%	91.1%
Water	44 243	71 747	5 513	12.5%	14 929	33.7%	6 642	9.3%	26 882	37.5%	53 967	75.2%	20 306	55.9%	32.4%
Waste Water Management	50 027	20 441	2 590	5.2%	5 927	11.8%	2 822	13.8%	11 080	54.2%	22 420	109.7%	10 496	86.8%	5.6%
Waste Management	23 735	27 263	716	3.0%	1 559	6.6%	6 428	23.6%	17 402	63.8%	26 105	95.8%	3 729	82.9%	366.6%
Other	1 137	1 270	8	.7%	32	2.8%	751	59.1%	203	16.0%	993	78.2%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 543 143	1 605 678	443 413	28.7%	417 769	27.1%	361 579	22.5%	353 151	22.0%	1 575 912	98.1%	279 931	118.0%	26.2%
Property rates, penalties and collection charges	349 557	357 127	89 576	25.6%	89 100	25.5%	90 074	25.2%	89 528	25.1%	358 277	100.3%	83 652	102.2%	7.0%
Service charges	791 324	817 705	228 084	28.8%	195 089	24.7%	186 764	22.8%	197 288	24.1%	807 226	98.7%	185 450	100.4%	6.4%
Other revenue	112 110	127 653	23 153	20.7%	22 965	20.5%	18 145	14.2%	27 997	21.9%	92 260	72.3%	47 677	286.2%	(41.3%)
Government - operating	186 877	187 825	79 426	42.5%	61 272	32.8%	44 842	23.9%	329	.2%	185 869	99.0%	(56 444)	100.0%	(100.6%)
Government - capital	68 204	75 004	21 234	31.1%	31 036	45.5%	5 245	7.0%	21 688	28.9%	79 203	105.6%	-	101.9%	(100.0%)
Interest	35 071	40 363	1 940	5.5%	18 307	52.2%	16 510	40.9%	16 321	40.4%	53 077	131.5%	19 597	149.5%	(16.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 373 982)	(1 416 001)	(370 341)	27.0%	(299 655)	21.8%	(358 996)	25.4%	(354 272)	25.0%	(1 383 264)	97.7%	(684 068)	110.5%	(48.2%)
Suppliers and employees	(1 352 939)	(1 394 829)	(369 994)	27.3%	(298 754)	22.1%	(349 665)	25.1%	(345 768)	24.8%	(1 364 181)	97.8%	(680 677)	111.3%	(49.2%)
Finance charges	(19 132)	(19 132)	(2)	-	(1)	-	(8 751)	45.7%	(8 401)	43.9%	(17 155)	89.7%	(2 921)	43.6%	187.6%
Transfers and grants	(1 910)	(2 040)	(345)	18.1%	(900)	47.1%	(580)	28.4%	(103)	5.0%	(1 928)	94.5%	(470)	91.2%	(78.1%)
Net Cash from/(used) Operating Activities	169 161	189 676	73 072	43.2%	118 114	69.8%	2 583	1.4%	(1 121)	(.6%)	192 648	101.6%	(404 137)	170.1%	(99.7%)
Cash Flow from Investing Activities															
Receipts	54 000	34 000	-	-	463 712	858.7%	84 000	247.1%	(400 000)	(1 176.5%)	147 712	434.4%	(315 648)	341 053.7%	26.7%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	64	(240.2%)	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	54 000	34 000	-	-	463 712	858.7%	84 000	247.1%	(400 000)	(1 176.5%)	147 712	434.4%	(315 712)	-	26.7%
Payments	(374 410)	(391 145)	(30 356)	8.1%	(80 987)	21.6%	(55 484)	14.2%	(169 869)	43.4%	(336 696)	86.1%	(106 915)	90.9%	58.9%
Capital assets	(374 410)	(391 145)	(30 356)	8.1%	(80 987)	21.6%	(55 484)	14.2%	(169 869)	43.4%	(336 696)	86.1%	(106 915)	90.9%	58.9%
Net Cash from/(used) Investing Activities	(320 410)	(357 145)	(30 356)	9.5%	382 725	(119.4%)	28 516	(8.0%)	(569 869)	159.6%	(188 984)	52.9%	(422 563)	155.5%	34.9%
Cash Flow from Financing Activities															
Receipts	160 746	162 538	261	.2%	618	.4%	904	.6%	155 220	95.5%	157 002	96.6%	131 027	99.7%	18.5%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	153 224	155 016	-	-	-	-	-	-	155 000	100.0%	155 000	100.0%	127 712	98.4%	21.4%
Increase (decrease) in consumer deposits	7 522	7 522	261	3.5%	618	8.2%	904	12.0%	220	2.9%	2 002	26.6%	3 315	146.4%	(93.4%)
Payments	(16 428)	(16 428)	-	-	(16 912)	102.9%	8 740	(53.2%)	(8 612)	52.4%	(16 784)	102.2%	(5 868)	100.0%	46.8%
Repayment of borrowing	(16 428)	(16 428)	-	-	(16 912)	102.9%	8 740	(53.2%)	(8 612)	52.4%	(16 784)	102.2%	(5 868)	100.0%	46.8%
Net Cash from/(used) Financing Activities	144 318	146 110	261	.2%	(16 295)	(11.3%)	9 644	6.6%	146 608	100.3%	140 218	96.0%	125 158	99.7%	17.1%
Net Increase/(Decrease) in cash held	(6 930)	(21 358)	42 977	(620.2%)	484 544	(6 992.1%)	40 743	(190.8%)	(424 381)	1 987.0%	143 883	(673.7%)	(701 542)	(120.9%)	(39.5%)
Cash/cash equivalents at the year begin:	83 902	73 071	65 992	78.7%	108 969	129.9%	593 513	812.2%	634 256	868.0%	65 992	90.3%	767 534	100.3%	(17.4%)
Cash/cash equivalents at the year end:	76 972	51 713	108 969	141.6%	593 513	771.1%	634 256	1 226.5%	209 875	405.8%	209 875	405.8%	65 992	66.7%	218.0%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	334	2.3%	5 307	36.2%	701	4.8%	8 339	56.8%	14 681	9.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(42)	(.2%)	17 143	73.7%	695	3.0%	5 478	23.5%	23 274	15.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 235	2.4%	19 478	38.1%	3 532	6.9%	26 898	52.6%	51 144	33.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	57	.7%	3 713	44.1%	137	1.6%	4 513	53.6%	8 420	5.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	45	.5%	4 038	45.8%	517	5.9%	4 217	47.8%	8 817	5.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	32	72.1%	2	5.4%	10	22.5%	45	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	455	5.6%	402	5.0%	7 260	89.4%	8 118	5.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 867	4.8%	7 352	19.0%	3 096	8.0%	26 450	68.2%	38 765	25.3%	-	-	-	-
Total By Income Source	3 496	2.3%	57 518	37.5%	9 084	5.9%	83 166	54.3%	153 264	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	3 411	29.0%	1 439	12.2%	6 921	58.8%	11 770	7.7%	-	-	-	-
Commercial	2 029	2.9%	29 673	41.7%	3 667	5.2%	35 793	50.3%	71 162	46.4%	-	-	-	-
Households	(159)	(.3%)	22 964	43.4%	2 667	5.0%	27 397	51.8%	52 869	34.5%	-	-	-	-
Other	1 627	9.3%	1 471	8.4%	1 311	7.5%	13 054	74.8%	17 462	11.4%	-	-	-	-
Total By Customer Group	3 496	2.3%	57 518	37.5%	9 084	5.9%	83 166	54.3%	153 264	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	38 967	100.0%	-	-	-	-	-	-	38 967	17.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	259	100.0%	-	-	-	-	-	-	259	.1%
VAT (output less input)	40 690	100.0%	-	-	-	-	-	-	40 690	18.6%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	8 266	100.0%	-	-	-	-	-	-	8 266	3.8%
Trade Creditors	130 053	100.0%	-	-	-	-	-	-	130 053	59.5%
Auditor-General	210	100.0%	-	-	-	-	-	-	210	.1%
Other	64	100.0%	-	-	-	-	-	-	64	-
Total	218 508	100.0%	-	-	-	-	-	-	218 508	100.0%

Contact Details

Municipal Manager	Mr Bheki Khenisa	013 249 7263
Financial Manager	Ms Elmari Wassermann	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	257 443	267 004	74 962	29.1%	77 784	30.2%	55 026	20.6%	62 624	23.5%	270 396	101.3%	48 317	82.5%	29.6%
Property rates	59 770	59 770	17 189	28.8%	4 038	6.8%	3 869	6.5%	4 380	7.3%	29 476	49.3%	13 819	82.1%	(68.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	65 392	79 590	15 536	23.8%	14 889	22.8%	21 829	27.4%	38 707	48.6%	90 961	114.3%	23 851	74.0%	62.3%
Service charges - water revenue	18 851	16 851	5 567	29.5%	5 121	27.2%	5 257	31.2%	3 704	22.0%	19 649	116.6%	4 117	95.7%	(10.0%)
Service charges - sanitation revenue	12 753	11 953	3 170	24.9%	3 279	25.7%	3 288	27.5%	3 279	27.4%	13 016	108.9%	3 001	102.6%	9.3%
Service charges - refuse revenue	12 494	11 494	3 079	24.6%	3 051	24.4%	3 039	26.4%	3 024	26.3%	12 193	106.1%	2 914	110.0%	3.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 151	1 266	61	5.3%	65	5.6%	56	4.4%	63	5.0%	245	19.4%	85	11.0%	(25.6%)
Interest earned - external investments	830	1 650	556	67.0%	892	107.4%	1 113	67.5%	1 220	74.0%	3 781	229.2%	239	36.5%	409.6%
Interest earned - outstanding debtors	3 569	3 569	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	18 112	15 902	6	-	2 333	12.9%	1 600	10.1%	7 462	46.9%	11 401	71.7%	32	54.1%	23 483.8%
Licences and permits	8	12	-	-	-	-	-	-	-	-	-	-	3	36.5%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	62 317	61 967	26 343	42.3%	43 065	69.1%	15 511	25.0%	63	.1%	84 982	137.1%	-	96.0%	(100.0%)
Other own revenue	2 193	2 874	3 454	157.5%	1 052	48.0%	(535)	(18.6%)	721	25.1%	4 692	163.2%	254	89.5%	183.9%
Gains on disposal of PPE	-	105	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	286 827	304 056	49 149	17.1%	85 091	29.7%	51 019	16.8%	57 745	19.0%	243 004	79.9%	52 216	76.1%	10.6%
Employee related costs	97 841	106 687	20 290	20.7%	29 216	29.9%	25 463	23.9%	23 899	22.4%	98 868	92.7%	25 296	107.5%	(5.5%)
Remuneration of councillors	6 437	6 613	1 365	21.2%	1 753	27.2%	1 734	26.2%	1 572	23.8%	6 425	97.2%	2 005	102.7%	(21.6%)
Debt impairment	24 021	32 422	-	-	24 985	104.0%	-	-	(857)	(2.6%)	24 129	74.4%	(1 499)	(9.2%)	(42.8%)
Depreciation and asset impairment	48 789	48 789	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 937	3 937	744	18.9%	1 800	45.7%	1 243	31.6%	1 120	28.4%	4 907	124.6%	1 399	177.7%	(19.9%)
Bulk purchases	52 343	52 343	12 131	23.2%	14 727	28.1%	9 740	18.6%	13 113	25.1%	49 710	95.0%	14 597	116.5%	(10.2%)
Other Materials	8 085	10 477	1 625	20.1%	1 498	18.5%	2 353	22.5%	6 071	57.9%	11 546	110.2%	1 353	30.6%	348.8%
Contracted services	6 321	8 400	882	14.0%	1 696	26.8%	1 548	18.4%	2 216	26.4%	6 343	75.5%	1 368	72.6%	62.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	39 053	34 388	12 111	31.0%	9 416	24.1%	8 938	26.0%	10 611	30.9%	41 075	119.4%	7 699	103.4%	37.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 384)	(37 052)	25 813		(7 306)		4 007		4 880		27 393		(3 899)		
Transfers recognised - capital	-	62 642	14 399	-	27 381	-	18 000	28.7%	7 180	11.5%	66 960	106.9%	20 000	110.9%	(64.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(29 384)	25 590	40 212		20 075		22 007		12 060		94 353		16 101		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(29 384)	25 590	40 212		20 075		22 007		12 060		94 353		16 101		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(29 384)	25 590	40 212		20 075		22 007		12 060		94 353		16 101		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(29 384)	25 590	40 212		20 075		22 007		12 060		94 353		16 101		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	58 529	70 821	1 939	3.3%	11 076	18.9%	40 135	56.7%	78 981	111.5%	132 131	186.6%	1 427	53.1%	5 434.1%
National Government	46 065	62 265	1 190	2.6%	4 351	9.4%	29 159	46.8%	65 697	105.5%	100 396	161.2%	1 197	59.5%	5 389.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	46 065	62 265	1 190	2.6%	4 351	9.4%	29 159	46.8%	65 697	105.5%	100 396	161.2%	1 197	59.5%	5 389.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 464	8 556	749	6.0%	6 725	54.0%	10 976	128.3%	13 285	155.3%	31 735	370.9%	230	6.1%	5 665.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58 529	70 821	1 939	3.3%	11 076	18.9%	40 135	56.7%	78 981	111.5%	132 131	186.6%	1 427	53.1%	5 434.1%
Governance and Administration	-	18 406	1 410	-	9 012	-	21 968	119.4%	28 165	153.0%	60 555	329.0%	6	1.9%	498 130.0%
Executive & Council	-	15 251	661	-	2 661	-	13 570	89.0%	18 921	124.1%	35 813	234.8%	-	1.8%	(100.0%)
Budget & Treasury Office	-	5	-	-	12	-	62	1 234.6%	67	1 336.4%	140	2 805.6%	1	21.1%	6 245.7%
Corporate Services	-	3 150	749	-	6 340	-	8 337	264.7%	9 177	291.3%	24 603	781.0%	5	2.2%	199 398.6%
Community and Public Safety	-	-	-	-	-	-	13	-	-	-	13	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	13	-	-	-	13	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 300	1 081	-	-	-	-	-	-	344	31.8%	344	31.8%	-	34.0%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	344	-	344	-	-	-	(100.0%)
Road Transport	4 300	1 081	-	-	-	-	-	-	-	-	-	-	-	34.0%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 765	51 334	529	1.3%	2 063	4.9%	18 154	35.4%	50 473	98.3%	71 219	138.7%	1 422	71.8%	3 450.6%
Electricity	9 014	9 014	-	-	68	.8%	1 725	19.1%	7 179	79.6%	8 973	99.5%	776	24.2%	824.9%
Water	25 200	42 320	529	2.1%	1 995	7.9%	16 232	38.4%	43 293	102.3%	62 049	146.6%	645	62.7%	6 608.6%
Waste Water Management	2 000	-	-	-	-	-	197	-	-	-	197	-	-	-	-
Waste Management	5 551	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12 464	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	266 268	329 541	89 361	33.6%	105 165	39.5%	73 026	22.2%	69 804	21.2%	337 356	102.4%	38 996	70.3%	79.0%
Property rates, penalties and collection charges	46 621	59 770	17 189	36.9%	4 038	8.7%	3 869	6.5%	4 380	7.3%	29 476	49.3%	7 612	55.3%	(42.5%)
Service charges	85 403	119 888	27 352	32.0%	26 340	30.8%	33 412	27.9%	48 714	40.6%	135 819	113.3%	21 007	86.0%	131.9%
Other revenue	21 465	20 055	3 521	16.4%	3 449	16.1%	1 121	5.6%	8 247	41.1%	16 338	81.5%	211	57.9%	3 812.4%
Government - operating	62 317	61 967	26 343	42.3%	43 065	69.1%	15 511	25.0%	63	.1%	84 982	137.1%	-	72.3%	(100.0%)
Government - capital	46 063	62 642	14 399	31.3%	27 381	59.4%	18 000	28.7%	7 180	11.5%	66 960	106.9%	10 000	61.7%	(28.2%)
Interest	4 399	5 219	556	12.6%	892	20.3%	1 113	21.3%	1 220	23.4%	3 781	72.5%	166	12.2%	635.3%
Dividends	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(221 017)	(222 846)	(49 149)	22.2%	(60 105)	27.2%	(51 019)	22.9%	(58 601)	26.3%	(218 875)	98.2%	(31 432)	76.7%	86.4%
Suppliers and employees	(217 081)	(218 909)	(48 405)	22.3%	(58 305)	26.9%	(49 776)	22.7%	(57 481)	26.3%	(213 968)	97.7%	(30 497)	75.9%	88.5%
Finance charges	(3 937)	(3 937)	(744)	18.9%	(1 800)	45.7%	(1 243)	31.6%	(1 120)	28.4%	(4 907)	124.6%	(935)	119.1%	19.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	45 250	106 695	40 212	88.9%	45 060	99.6%	22 007	20.6%	11 203	10.5%	118 481	111.0%	7 564	57.0%	48.1%
Cash Flow from Investing Activities															
Receipts	-	105	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	105	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(58 527)	(70 821)	(1 939)	3.3%	(11 076)	18.9%	(40 135)	56.7%	(78 981)	111.5%	(132 131)	186.6%	(1 141)	7.0%	6 824.8%
Capital assets	(58 527)	(70 821)	(1 939)	3.3%	(11 076)	18.9%	(40 135)	56.7%	(78 981)	111.5%	(132 131)	186.6%	(1 141)	7.0%	6 824.8%
Net Cash from/(used) Investing Activities	(58 527)	(70 715)	(1 939)	3.3%	(11 076)	18.9%	(40 135)	56.8%	(78 981)	111.7%	(132 131)	186.8%	(1 141)	7.0%	6 824.8%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(13 277)	35 980	38 273	(288.3%)	33 985	(256.0%)	(18 129)	(50.4%)	(67 779)	(188.4%)	(13 650)	(37.9%)	6 423	155.4%	(1 155.2%)
Cash/cash equivalents at the year begin:	16 800	36 000	16 800	100.0%	55 073	327.8%	89 058	247.4%	70 929	197.0%	16 800	46.7%	49 497	-	43.3%
Cash/cash equivalents at the year end:	3 523	71 980	55 073	1 563.1%	89 058	2 527.6%	70 929	98.5%	3 150	4.4%	3 150	4.4%	55 920	77.7%	(94.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 251	3.8%	1 042	3.2%	908	2.8%	29 677	90.3%	32 878	15.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 524	7.5%	1 569	4.7%	1 291	3.8%	28 348	84.0%	33 732	16.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 060	3.8%	2 055	2.6%	1 863	2.3%	72 835	91.3%	79 813	38.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	852	4.4%	604	3.1%	525	2.7%	17 212	89.7%	19 192	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	693	3.3%	587	2.8%	526	2.5%	19 410	91.5%	21 216	10.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 136	9.4%	1 939	8.5%	609	2.7%	18 022	79.4%	22 707	10.8%	-	-	-	-
Total By Income Source	10 516	5.0%	7 796	3.7%	5 722	2.7%	185 504	88.5%	209 538	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 408	22.5%	633	5.9%	189	1.8%	7 491	69.9%	10 722	5.1%	-	-	-	-
Commercial	2 154	6.4%	1 103	3.3%	1 001	3.0%	29 538	87.4%	33 796	16.1%	-	-	-	-
Households	3 968	3.4%	3 269	2.8%	2 828	2.4%	105 600	91.3%	115 664	55.2%	-	-	-	-
Other	1 986	4.0%	2 791	5.7%	1 704	3.5%	42 875	86.9%	49 356	23.6%	-	-	-	-
Total By Customer Group	10 516	5.0%	7 796	3.7%	5 722	2.7%	185 504	88.5%	209 538	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	7 206	14.9%	4 202	8.7%	4 119	8.5%	32 715	67.8%	48 242	81.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 270	100.0%	-	-	-	-	-	-	1 270	2.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 237	82.9%	4	.2%	20	.7%	436	16.2%	2 697	4.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 695	55.1%	610	9.1%	709	10.6%	1 688	25.2%	6 703	11.4%
Total	14 408	24.5%	4 817	8.2%	4 848	8.2%	34 840	59.1%	58 912	100.0%

Contact Details

Municipal Manager	Mrs Elizabeth k Tshabalala	013 253 7628
Financial Manager	Mr B Thoka	013 253 7711

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	702 226	629 510	209 479	29.8%	201 530	28.7%	105 187	16.7%	510 700	81.1%	1 026 897	163.1%	54 507	105.0%	836.9%
Property rates	44 492	13 547	-	-	6 774	15.2%	25 146	185.6%	10 367	76.5%	42 287	312.1%	7 214	93.2%	43.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	118 011	143 757	10 769	9.1%	61 105	51.8%	33 245	23.1%	38 847	27.0%	143 966	100.1%	9 364	64.9%	314.9%
Service charges - sanitation revenue	2 813	1 679	6 142	218.4%	(5 541)	(197.0%)	225	13.4%	375	22.3%	1 201	71.5%	611	90.3%	(38.6%)
Service charges - refuse revenue	34 280	24 430	6 484	18.9%	6 492	18.9%	6 496	26.6%	6 488	26.6%	25 960	106.3%	8 475	101.0%	(23.4%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	498	956	22	4.4%	448	90.0%	90	9.4%	478	50.0%	1 038	108.6%	11	37.6%	4 286.4%
Interest earned - external investments	10 948	6 336	1 335	12.2%	1 822	16.6%	1 773	28.0%	1 475	23.3%	6 405	101.1%	1 097	55.3%	34.4%
Interest earned - outstanding debtors	31 845	42 437	8 355	26.2%	12 779	40.1%	10 291	24.3%	342 524	807.1%	373 949	881.2%	7 081	196.5%	4 737.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	79 700	16 554	379	.5%	565	.7%	419	2.5%	490	3.0%	1 853	11.2%	47	12.3%	938.4%
Licences and permits	3 151	3 131	2 764	87.7%	(2 644)	(83.9%)	20	.6%	26	.8%	167	5.3%	3 271	438.7%	(99.2%)
Agency services	1 158	1 158	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	373 949	373 949	153 997	41.2%	119 117	31.9%	-	-	100 835	27.0%	373 949	100.0%	-	94.5%	(100.0%)
Other own revenue	1 380	1 575	19 232	1 393.8%	612	44.4%	27 483	1 744.7%	8 795	558.3%	56 122	3 562.8%	17 336	4 701.0%	(49.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	926 344	946 867	58 806	6.3%	99 390	10.7%	100 012	10.6%	247 883	26.2%	506 090	53.4%	71 020	42.5%	249.0%
Employee related costs	137 248	140 117	-	-	7 989	5.8%	21	-	121 496	86.7%	129 507	92.4%	18 378	76.8%	561.1%
Remuneration of councillors	26 242	26 242	-	-	-	-	-	-	24 178	92.1%	24 178	92.1%	3 976	89.9%	508.1%
Debt impairment	225 589	193 969	-	-	-	-	-	-	592	.3%	592	.3%	-	-	(100.0%)
Depreciation and asset impairment	180 345	180 345	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	127 673	127 673	21 819	17.1%	34 606	27.1%	41 234	32.3%	38 249	30.0%	135 908	106.4%	30 629	96.0%	24.9%
Other Materials	12 240	14 608	606	4.9%	4 111	33.6%	2 022	13.8%	3 259	22.3%	9 998	68.4%	1 128	60.9%	188.8%
Contracted services	100 061	108 506	1 639	1.6%	31 419	31.4%	11 665	10.8%	37 287	34.4%	82 010	75.6%	1 413	13.1%	2 538.1%
Transfers and grants	46 744	250	15 188	32.5%	21 479	46.0%	23 119	9 247.6%	(59 733)	(23 893.2%)	53	21.3%	-	8.9%	(100.0%)
Other expenditure	70 202	155 157	19 554	27.9%	(214)	(.3%)	21 949	14.1%	82 556	53.2%	123 845	79.8%	15 495	133.4%	432.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(224 118)	(317 357)	150 673		102 140		5 175		262 818		520 806		(16 513)		
Transfers recognised - capital	164 803	178 803	52 567	31.9%	-	-	-	-	108 124	60.5%	160 691	89.9%	-	20.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(59 316)	(138 554)	203 240		102 140		5 175		370 942		681 497		(16 513)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(59 316)	(138 554)	203 240		102 140		5 175		370 942		681 497		(16 513)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(59 316)	(138 554)	203 240		102 140		5 175		370 942		681 497		(16 513)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(59 316)	(138 554)	203 240		102 140		5 175		370 942		681 497		(16 513)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	153 983	163 005	55 120	35.8%	40 869	26.5%	40 289	24.7%	24 641	15.1%	160 919	98.7%	46 336	88.0%	(46.8%)
National Government	144 803	159 323	55 120	38.1%	40 814	28.2%	40 256	25.3%	24 616	15.5%	160 807	100.9%	46 336	89.5%	(46.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	144 803	159 323	55 120	38.1%	40 814	28.2%	40 256	25.3%	24 616	15.5%	160 807	100.9%	46 336	89.5%	(46.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 180	3 682	-	-	55	.6%	33	.9%	25	.7%	113	3.1%	-	12.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	153 983	163 005	55 120	35.8%	40 869	26.5%	40 289	24.7%	24 641	15.1%	160 919	98.7%	46 336	88.0%	(46.8%)
Governance and Administration	8 580	3 567	2 968	34.6%	826	9.6%	33	.9%	25	.7%	3 853	108.0%	-	6.8%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	8 580	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	3 567	2 968	-	826	-	33	.9%	25	.7%	3 853	108.0%	-	-	(100.0%)
Community and Public Safety	5 576	565	310	5.6%	-	-	-	-	-	-	310	55.0%	-	166.1%	-
Community & Social Services	5 576	565	310	5.6%	-	-	-	-	-	-	310	55.0%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 205	3 157	7 253	116.9%	273	4.4%	-	-	-	-	7 526	238.4%	3 304	41.0%	(100.0%)
Planning and Development	-	-	7 253	-	-	-	-	-	-	-	7 253	-	2 280	81.0%	(100.0%)
Road Transport	6 205	3 157	-	-	273	4.4%	-	-	-	-	273	8.6%	1 023	11.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	133 622	155 716	44 588	33.4%	39 769	29.8%	40 256	25.9%	24 616	15.8%	149 230	95.8%	43 032	94.3%	(42.8%)
Electricity	12 271	12 924	2 864	23.3%	5 634	45.9%	1 296	10.0%	620	4.8%	10 414	80.6%	1 864	55.9%	(66.7%)
Water	93 994	119 655	28 237	30.0%	32 799	34.9%	31 673	26.5%	20 628	17.2%	113 337	94.7%	28 098	90.0%	(26.6%)
Waste Water Management	5 000	1 207	1 995	39.9%	263	5.3%	1 103	91.4%	1 223	101.4%	4 585	379.8%	1 648	574.7%	(25.8%)
Waste Management	22 356	21 931	11 492	51.4%	1 074	4.8%	6 184	28.2%	2 145	9.8%	20 894	95.3%	11 421	99.3%	(81.2%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	608 970	656 444	230 881	37.9%	243 669	40.0%	159 027	24.2%	84 777	12.9%	718 354	109.4%	34 737	99.9%	144.1%
Property rates, penalties and collection charges	3 523	6 838	204	5.8%	59	1.7%	1 788	26.1%	2 902	42.4%	4 953	72.4%	462	60.5%	527.8%
Service charges	48 791	1 293	273	.6%	373	.8%	314	24.3%	657	50.8%	1 617	125.1%	545	110.0%	20.6%
Other revenue	6 796	89 087	22 461	330.5%	18 687	275.0%	28 142	31.6%	80 528	90.4%	149 819	168.2%	27 509	95.3%	192.7%
Government - operating	367 907	367 907	153 997	41.9%	122 276	33.2%	91 634	24.9%	-	-	367 907	100.0%	-	93.3%	-
Government - capital	170 845	184 845	52 567	30.8%	100 427	58.8%	35 351	19.1%	-	-	188 345	101.9%	-	119.5%	-
Interest	11 109	6 474	1 378	12.4%	1 848	16.6%	1 798	27.8%	689	10.6%	5 713	88.2%	6 221	96.8%	(88.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(461 152)	(549 981)	(58 806)	12.8%	(99 389)	21.6%	(123 164)	22.4%	(250 357)	45.5%	(531 716)	96.7%	(128 295)	90.7%	95.1%
Suppliers and employees	(417 392)	(549 731)	(58 806)	14.1%	(62 721)	15.0%	(159 808)	29.1%	(250 328)	45.5%	(531 663)	96.7%	(126 319)	98.4%	98.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(43 760)	(250)	-	-	(36 667)	83.8%	36 643	(14 657.2%)	(29)	11.7%	(53)	21.3%	(1 976)	13.6%	(98.5%)
Net Cash from/(used) Operating Activities	147 818	106 463	172 075	116.4%	144 280	97.6%	35 862	33.7%	(165 580)	(155.5%)	186 638	175.3%	(93 559)	126.8%	77.0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(153 983)	(163 005)	(55 120)	35.8%	(70 672)	45.9%	(12 479)	7.7%	(24 641)	15.1%	(162 913)	99.9%	(46 336)	90.8%	(46.8%)
Capital assets	(153 983)	(163 005)	(55 120)	35.8%	(70 672)	45.9%	(12 479)	7.7%	(24 641)	15.1%	(162 913)	99.9%	(46 336)	90.8%	(46.8%)
Net Cash from/(used) Investing Activities	(153 983)	(163 005)	(55 120)	35.8%	(70 672)	45.9%	(12 479)	7.7%	(24 641)	15.1%	(162 913)	99.9%	(46 336)	90.8%	(46.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 165)	(56 542)	116 955	(1 897.2%)	73 608	(1 194.1%)	23 383	(41.4%)	(190 221)	336.4%	23 725	(42.0%)	(139 894)	4 985.4%	36.0%
Cash/cash equivalents at the year begin:	66 000	56 622	56 622	85.8%	173 576	263.0%	247 184	436.6%	270 568	477.9%	56 622	100.0%	267 107	139.2%	1.3%
Cash/cash equivalents at the year end:	59 835	80	173 576	290.1%	247 184	413.1%	270 568	340 328.0%	80 346	101 061.8%	80 346	101 061.8%	127 213	248.7%	(36.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 980	1.2%	3 916	1.2%	3 910	1.1%	328 424	96.5%	340 230	32.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 581	1.8%	3 204	1.6%	3 100	1.6%	186 963	95.0%	196 849	18.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	73	1.3%	69	1.2%	69	1.2%	5 531	96.3%	5 741	.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 163	1.7%	2 127	1.6%	2 124	1.6%	123 515	95.1%	129 929	12.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 891	2.5%	3 841	2.5%	3 792	2.4%	143 876	92.6%	155 399	14.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	861	.4%	882	.4%	676	.3%	220 965	98.9%	223 385	21.2%	-	-	-	-
Total By Income Source	14 549	1.4%	14 039	1.3%	13 671	1.3%	1 009 274	96.0%	1 051 533	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 839	1.5%	1 780	1.4%	1 777	1.4%	119 199	95.7%	124 596	11.8%	-	-	-	-
Commercial	1 289	2.8%	978	2.1%	884	1.9%	42 838	93.1%	45 990	4.4%	-	-	-	-
Households	10 865	1.2%	10 786	1.2%	10 536	1.2%	840 805	96.3%	872 992	83.0%	-	-	-	-
Other	555	7.0%	495	6.2%	472	5.9%	6 431	80.9%	7 953	.8%	-	-	-	-
Total By Customer Group	14 549	1.4%	14 039	1.3%	13 671	1.3%	1 009 274	96.0%	1 051 533	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	21	100.0%	-	-	-	-	-	-	21	100.0%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	21	100.0%	-	-	-	-	-	-	21	100.0%

Contact Details

Municipal Manager	Mr O Nkosi	013 986 9115
Financial Manager	Mrs G J Mahlangu	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	474 067	442 067	50 798	10.7%	170 315	35.9%	55 417	12.5%	32 447	7.3%	308 977	69.9%	45 780	99.6%	(29.1%)
Property rates	13 250	14 000	8 889	67.1%	9 264	69.9%	9 348	66.8%	6 232	44.5%	33 733	241.0%	8 793	261.2%	(29.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	34 150	54 100	25 489	74.6%	24 184	70.8%	24 837	45.9%	13 718	25.4%	88 228	163.1%	23 014	152.8%	(40.4%)
Service charges - sanitation revenue	9 200	4 300	1 818	19.8%	2 283	24.8%	2 301	53.5%	1 537	35.7%	7 939	184.6%	1 819	288.4%	(15.5%)
Service charges - refuse revenue	1 825	430	1 704	93.3%	1 924	105.4%	1 965	456.9%	1 314	305.7%	6 907	1 606.2%	1 703	900.0%	(22.8%)
Service charges - other	475	150	-	-	-	-	-	-	-	-	-	-	-	25.4%	-
Rental of facilities and equipment	325	225	150	46.2%	146	44.9%	137	60.8%	49	21.7%	481	214.0%	100	70.8%	(51.2%)
Interest earned - external investments	3 750	1 500	240	6.4%	260	6.9%	815	54.3%	239	15.9%	1 554	103.6%	676	29.6%	(64.7%)
Interest earned - outstanding debtors	10 000	3 234	6 989	69.9%	8 016	80.2%	9 170	283.5%	6 529	201.9%	30 703	949.4%	7 192	1 055.0%	(9.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	500	100	60	12.0%	10	2.0%	28	28.1%	8	8.4%	106	106.5%	65	73.2%	(87.1%)
Licences and permits	2 500	5 000	-	-	6 244	249.7%	6	.1%	8	.2%	6 258	125.2%	-	.6%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	351 967	351 967	2 510	.7%	116 286	33.0%	-	-	-	-	118 796	33.8%	-	75.5%	-
Other own revenue	46 125	7 061	2 950	6.4%	1 698	3.7%	6 810	96.4%	2 812	39.8%	14 270	202.1%	2 416	196.4%	16.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	663 617	631 604	93 994	14.2%	108 108	16.3%	92 212	14.6%	56 619	9.0%	350 933	55.6%	118 443	66.9%	(52.2%)
Employee related costs	197 639	200 525	48 248	24.4%	47 938	24.3%	47 639	23.8%	31 763	15.8%	175 588	87.6%	45 333	97.8%	(29.9%)
Remuneration of councillors	22 200	24 814	5 828	26.3%	5 989	27.0%	6 319	25.5%	3 853	15.5%	21 988	88.6%	6 238	115.2%	(38.2%)
Debt impairment	39 495	39 495	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	150 000	150 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	300	300	33	11.1%	48	16.2%	56	18.8%	54	18.0%	192	64.1%	36	-	49.7%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	45 410	33 850	2 867	6.3%	8 241	18.1%	4 792	14.2%	1 070	3.2%	16 970	50.1%	16 833	79.2%	(93.6%)
Contracted services	53 921	51 371	5 639	10.5%	8 024	14.9%	6 024	11.7%	8 369	16.3%	28 056	54.6%	11 516	93.8%	(27.3%)
Transfers and grants	15 000	1 000	668	4.5%	753	5.0%	2 904	290.4%	2 182	218.2%	6 507	650.7%	636	27.4%	242.9%
Other expenditure	139 652	130 250	30 711	22.0%	37 114	26.6%	24 479	18.8%	9 329	7.2%	101 632	78.0%	37 849	101.6%	(75.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(189 550)	(189 537)	(43 197)		62 207		(36 795)		(24 172)		(41 956)		(72 663)		
Transfers recognised - capital	122 491	140 491	-	-	65 950	53.8%	-	-	-	-	65 950	46.9%	-	103.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(67 059)	(49 046)	(43 197)		128 157		(36 795)		(24 172)		23 994		(72 663)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(67 059)	(49 046)	(43 197)		128 157		(36 795)		(24 172)		23 994		(72 663)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(67 059)	(49 046)	(43 197)		128 157		(36 795)		(24 172)		23 994		(72 663)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(67 059)	(49 046)	(43 197)		128 157		(36 795)		(24 172)		23 994		(72 663)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	126 091	139 391	33 778	26.8%	20 583	16.3%	14 278	10.2%	32 562	23.4%	101 200	72.6%	40 129	104.2%	(18.9%)
National Government	118 391	113 338	33 778	28.5%	17 882	15.1%	12 844	11.3%	32 364	28.6%	96 868	85.5%	40 129	104.2%	(19.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	18 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	118 391	131 338	33 778	28.5%	17 882	15.1%	12 844	9.8%	32 364	24.6%	96 868	73.8%	40 129	104.2%	(19.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 700	8 053	-	-	2 701	35.1%	1 434	17.8%	198	2.5%	4 332	53.8%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	126 091	139 391	33 778	26.8%	20 583	16.3%	14 278	10.2%	32 562	23.4%	101 200	72.6%	40 129	104.2%	(18.9%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 700	8 053	-	-	2 701	25.2%	1 434	17.8%	198	2.5%	4 332	53.8%	1 947	100.0%	(89.8%)
Community & Social Services	10 700	8 053	-	-	2 701	25.2%	1 434	17.8%	198	2.5%	4 332	53.8%	1 947	100.0%	(89.8%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	4 583	-	7 490	-	-	-	4 207	-	16 280	-	2 356	15.8%	78.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	4 583	-	7 490	-	-	-	4 207	-	16 280	-	2 356	15.8%	78.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	115 391	131 338	29 195	25.3%	10 392	9.0%	12 844	9.8%	28 157	21.4%	80 588	61.4%	35 826	147.8%	(21.4%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	50 417	70 875	21 502	42.6%	10 392	20.6%	7 753	10.9%	18 484	26.1%	58 130	82.0%	3 634	100.2%	408.7%
Waste Water Management	64 974	60 463	7 693	11.8%	-	-	5 092	8.4%	9 673	16.0%	22 458	37.1%	32 192	262.5%	(70.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	596 558	582 558	82 200	13.8%	198 132	33.2%	113 421	19.5%	13 358	2.3%	407 111	69.9%	3 938	79.8%	239.2%
Property rates, penalties and collection charges	13 250	14 000	13 611	102.7%	776	5.9%	451	3.2%	6 074	43.4%	20 912	149.4%	219	82.4%	2 679.2%
Service charges	62 075	58 980	12 203	19.7%	9 796	15.8%	10 323	17.5%	3 120	5.3%	35 441	60.1%	191	65.8%	1 533.6%
Other revenue	33 025	12 386	2 174	6.6%	5 510	16.7%	6 117	49.4%	2 812	22.7%	16 613	134.1%	995	53.2%	182.7%
Government - operating	351 967	351 967	2 510	.7%	115 736	32.9%	86 417	24.6%	-	-	204 663	58.1%	-	75.5%	-
Government - capital	122 491	140 491	48 500	39.6%	65 950	53.8%	9 041	6.4%	-	-	123 491	87.9%	-	103.9%	-
Interest	13 750	4 734	3 202	23.3%	365	2.7%	1 072	22.6%	1 351	28.5%	5 991	126.6%	2 534	62.7%	(46.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(474 122)	(442 110)	(93 994)	19.8%	(108 104)	22.8%	(92 212)	20.9%	(65 665)	14.9%	(359 975)	81.4%	(118 472)	94.0%	(44.6%)
Suppliers and employees	(458 822)	(440 810)	(93 293)	20.3%	(108 056)	23.6%	(75 626)	17.2%	(63 429)	14.4%	(340 403)	77.2%	(117 770)	96.0%	(46.1%)
Finance charges	(300)	(300)	(33)	11.1%	(48)	16.2%	(56)	18.8%	(54)	18.0%	(192)	64.1%	(66)	39.6%	(17.8%)
Transfers and grants	(15 000)	(1 000)	(668)	4.5%	-	-	(16 530)	1 653.0%	(2 182)	218.2%	(19 380)	1 938.0%	(636)	7.7%	242.9%
Net Cash from/(used) Operating Activities	122 436	140 448	(11 794)	(9.6%)	90 028	73.5%	21 209	15.1%	(52 307)	(37.2%)	47 136	33.6%	(114 534)	31.2%	(54.3%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(126 091)	(139 391)	(25 480)	20.2%	(54 721)	43.4%	(14 278)	10.2%	(23 516)	16.9%	(117 995)	84.7%	(40 127)	96.7%	(41.4%)
Capital assets	(126 091)	(139 391)	(25 480)	20.2%	(54 721)	43.4%	(14 278)	10.2%	(23 516)	16.9%	(117 995)	84.7%	(40 127)	96.7%	(41.4%)
Net Cash from/(used) Investing Activities	(126 091)	(139 391)	(25 480)	20.2%	(54 721)	43.4%	(14 278)	10.2%	(23 516)	16.9%	(117 995)	84.7%	(40 127)	96.7%	(41.4%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 655)	1 057	(37 274)	1 019.8%	35 307	(966.0%)	6 931	655.9%	(75 823)	(7 175.5%)	(70 860)	(6 705.7%)	(154 661)	(1 099.9%)	(51.0%)
Cash/cash equivalents at the year begin:	25 762	3 695	829	3.2%	(36 446)	(141.5%)	(1 139)	(30.8%)	5 792	156.7%	829	22.4%	80 176	39.2%	(92.8%)
Cash/cash equivalents at the year end:	22 107	4 752	(36 446)	(164.9%)	(1 139)	(5.2%)	5 792	121.9%	(70 031)	(1 473.7%)	(70 031)	(1 473.7%)	(74 485)	(550.1%)	(6.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr M.F Monkoe	013 973 1101
Financial Manager	Mr M.T Letsoalo	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	373 393	383 351	149 791	40.1%	120 182	32.2%	95 760	25.0%	3 378	.9%	369 110	96.3%	10 979	99.0%	(69.2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	11	11	-	-	21	198.4%	-	-	21	201.3%	42	399.7%	-	-	(100.0%)
Interest earned - external investments	22 459	30 591	3 203	14.3%	4 970	22.1%	6 056	19.8%	2 892	9.5%	17 120	56.0%	6 585	69.3%	(56.1%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	900	1 802	11	1.2%	21	2.3%	1 215	67.4%	12	.7%	1 259	69.9%	114	112.2%	(89.2%)
Licences and permits	1 170	900	243	20.8%	183	15.7%	328	36.4%	212	23.5%	966	107.3%	392	124.5%	(46.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	348 588	348 588	145 192	41.7%	114 807	32.9%	87 891	25.2%	-	-	347 891	99.8%	(0)	100.0%	(100.0%)
Other own revenue	266	1 460	1 150	433.2%	172	64.9%	270	18.5%	240	16.5%	1 833	125.5%	3 887	730.1%	(93.8%)
Gains on disposal of PPE	-	-	(8)	-	8	-	-	-	-	-	-	-	1	-	(100.0%)
Operating Expenditure	445 223	452 305	74 220	16.7%	97 035	21.8%	78 247	17.3%	107 703	23.8%	357 206	79.0%	94 274	89.5%	14.2%
Employee related costs	144 287	143 364	33 224	23.0%	33 243	23.0%	33 546	23.4%	34 242	23.9%	134 255	93.6%	32 029	88.4%	6.9%
Remuneration of councillors	13 498	14 730	3 325	24.6%	3 479	25.8%	3 780	25.7%	3 564	24.2%	14 149	96.1%	3 100	97.2%	14.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 380	15 526	-	-	7 896	84.2%	3 826	24.6%	2 633	17.0%	14 355	92.5%	1 809	86.5%	45.6%
Finance charges	968	635	310	32.1%	24	2.5%	230	36.3%	29	4.6%	594	93.6%	39	65.0%	(24.9%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	7 387	-	-	-	-	364	4.9%	1 928	26.1%	2 292	31.0%	148	-	1 201.2%
Contracted services	54 294	54 337	6 168	11.4%	14 351	26.4%	9 879	18.2%	13 669	25.2%	44 068	81.1%	11 835	84.4%	15.5%
Transfers and grants	167 509	166 623	22 861	13.6%	30 555	18.2%	20 618	12.4%	41 400	24.8%	115 434	69.3%	31 226	95.4%	32.6%
Other expenditure	55 287	49 703	8 332	15.1%	7 396	13.4%	6 048	12.2%	10 239	20.6%	32 015	64.4%	14 089	76.0%	(27.3%)
Loss on disposal of PPE	-	-	-	-	90	-	(44)	-	-	-	46	-	-	-	-
Surplus/(Deficit)	(71 830)	(68 954)	75 570		23 147		17 513		(104 326)		11 904		(83 296)		
Transfers recognised - capital	2 180	3 680	-	-	-	-	-	-	-	-	-	-	2 175	100.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(69 650)	(65 274)	75 570		23 147		17 513		(104 326)		11 904		(81 121)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(69 650)	(65 274)	75 570		23 147		17 513		(104 326)		11 904		(81 121)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(69 650)	(65 274)	75 570		23 147		17 513		(104 326)		11 904		(81 121)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(69 650)	(65 274)	75 570		23 147		17 513		(104 326)		11 904		(81 121)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	33 248	30 746	4 110	12.4%	2 637	7.9%	3 526	11.5%	6 796	22.1%	17 069	55.5%	6 801	74.9%	(.1%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 248	29 246	4 110	12.4%	2 637	7.9%	3 526	12.1%	6 796	23.2%	17 069	58.4%	6 801	74.9%	(.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 248	30 746	4 110	12.4%	2 637	7.9%	3 526	11.5%	6 796	22.1%	17 069	55.5%	6 801	74.9%	(.1%)
Governance and Administration	15 620	16 967	1 957	12.5%	2 607	16.7%	1 861	11.0%	3 198	18.8%	9 623	56.7%	3 859	78.8%	(17.1%)
Executive & Council	100	1 023	28	27.6%	12	12.4%	18	1.8%	21	2.1%	79	7.7%	1 838	89.1%	(98.9%)
Budget & Treasury Office	15 520	60	-	-	-	-	20	33.0%	-	-	20	33.0%	35	87.1%	(100.0%)
Corporate Services	-	15 884	1 929	-	2 595	-	1 823	11.5%	3 177	20.0%	9 524	60.0%	1 986	77.1%	60.0%
Community and Public Safety	15 928	12 282	656	4.1%	30	.2%	1 665	13.6%	3 597	29.3%	5 949	48.4%	2 942	64.5%	22.3%
Community & Social Services	2 070	2 197	-	-	30	1.4%	-	-	-	-	30	1.4%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	12 358	8 008	656	5.3%	-	-	631	7.9%	2 877	35.9%	4 164	52.0%	905	54.2%	217.9%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1 500	2 077	-	-	-	-	1 034	49.8%	721	34.7%	1 755	84.5%	2 038	95.1%	(64.6%)
Economic and Environmental Services	1 700	1 497	1 497	88.1%	-	-	-	-	-	-	1 497	100.0%	-	94.9%	-
Planning and Development	1 700	1 497	1 497	88.1%	-	-	-	-	-	-	1 497	100.0%	-	97.0%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	375 573	385 531	151 624	40.4%	120 174	32.0%	95 760	24.8%	3 377	.9%	370 935	96.2%	9 482	99.3%	(64.4%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 346	4 172	1 702	72.6%	376	16.0%	1 813	43.4%	464	11.1%	4 355	104.4%	4 623	552.0%	(90.0%)
Government - operating	348 588	348 588	145 192	41.7%	114 807	32.9%	87 891	25.2%	-	-	347 891	99.8%	(1 072)	100.0%	(100.0%)
Government - capital	2 180	2 180	1 527	70.0%	-	-	-	-	-	-	1 527	70.0%	2 184	100.0%	(100.0%)
Interest	22 459	30 591	3 203	14.3%	4 991	22.2%	6 056	19.8%	2 913	9.5%	17 162	56.1%	3 748	69.5%	(22.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(340 467)	(400 776)	(65 437)	19.2%	(88 515)	26.0%	(80 220)	20.0%	(112 314)	28.0%	(346 486)	86.5%	(100 134)	85.6%	12.2%
Suppliers and employees	(192 345)	(233 518)	(49 821)	25.9%	(57 936)	30.1%	(66 010)	28.3%	(71 060)	30.4%	(244 827)	104.8%	(74 455)	83.3%	(4.6%)
Finance charges	(968)	(635)	(310)	32.0%	(24)	2.5%	(230)	36.3%	(20)	3.1%	(584)	92.0%	39	31.6%	(150.0%)
Transfers and grants	(147 154)	(166 623)	(15 306)	10.4%	(30 555)	20.8%	(13 980)	8.4%	(41 235)	24.7%	(101 076)	60.7%	(25 718)	90.1%	60.3%
Net Cash from/(used) Operating Activities	35 106	(15 245)	86 187	245.5%	31 659	90.2%	15 540	(101.9%)	(108 937)	714.6%	24 448	(160.4%)	(90 652)	29.4%	20.2%
Cash Flow from Investing Activities															
Receipts	(4 120)	(2 620)	-	-	838	(20.3%)	-	-	-	-	838	(32.0%)	-	-	-
Proceeds on disposal of PPE	-	1 500	-	-	838	-	-	-	-	-	838	55.8%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(4 120)	(4 120)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(33 248)	(30 746)	(4 110)	12.4%	(2 637)	7.9%	(3 526)	11.5%	(6 796)	22.1%	(17 069)	55.5%	(4 822)	66.5%	40.9%
Capital assets	(33 248)	(30 746)	(4 110)	12.4%	(2 637)	7.9%	(3 526)	11.5%	(6 796)	22.1%	(17 069)	55.5%	(4 822)	66.5%	40.9%
Net Cash from/(used) Investing Activities	(37 368)	(33 366)	(4 110)	11.0%	(1 799)	4.8%	(3 526)	10.6%	(6 796)	20.4%	(16 231)	48.6%	(4 822)	57.5%	40.9%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 085)	(3 085)	(1 634)	53.0%	-	-	-	-	-	-	(1 634)	53.0%	(34)	93.1%	(100.0%)
Repayment of borrowing	(3 085)	(3 085)	(1 634)	53.0%	-	-	-	-	-	-	(1 634)	53.0%	(34)	93.1%	(100.0%)
Net Cash from/(used) Financing Activities	(3 085)	(3 085)	(1 634)	53.0%	-	-	-	-	-	-	(1 634)	53.0%	(34)	93.1%	(100.0%)
Net Increase/(Decrease) in cash held	(5 347)	(51 696)	80 444	(1 504.6%)	29 859	(558.5%)	12 013	(23.2%)	(115 733)	223.9%	6 583	(12.7%)	(95 508)	37.8%	21.2%
Cash/cash equivalents at the year begin:	377 706	430 933	408 446	108.1%	488 889	129.4%	518 749	120.4%	530 762	123.2%	408 446	94.8%	503 954	90.7%	5.3%
Cash/cash equivalents at the year end:	372 359	379 237	488 889	131.3%	518 749	139.3%	530 762	140.0%	415 029	109.4%	415 029	109.4%	408 446	108.1%	1.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	-	(1)	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 997	98.6%	-	-	5	-	213	1.4%	15 214	100.0%	-	-	-	-
Total By Income Source	14 997	98.6%	(1)	-	5	-	213	1.4%	15 214	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 995	100.0%	-	-	-	-	-	-	14 995	98.6%	-	-	-	-
Commercial	1	.3%	(1)	(.3%)	-	-	180	100.0%	180	1.2%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	3.9%	-	-	5	12.2%	33	83.9%	40	.3%	-	-	-	-
Total By Customer Group	14 997	98.6%	(1)	-	5	-	213	1.4%	15 214	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	136	100.0%	-	-	-	-	-	-	136	.6%
Trade Creditors	22 386	100.0%	-	-	-	-	-	-	22 386	99.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	22 522	100.0%	-	-	-	-	-	-	22 522	100.0%

Contact Details

Municipal Manager	Ms Margaret Skosana	013 249 2003
Financial Manager	Mrs A L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	614 939	532 539	184 885	30.1%	133 672	21.7%	115 797	21.7%	76 179	14.3%	510 534	95.9%	52 190	90.6%	46.0%
Property rates	135 595	100 594	51 606	38.1%	11 831	8.7%	16 827	16.7%	16 487	16.4%	96 750	96.2%	15 892	109.8%	3.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	190 757	180 757	43 024	22.6%	40 544	21.3%	32 495	18.0%	30 809	17.0%	146 873	81.3%	26 441	74.0%	16.5%
Service charges - water revenue	42 065	42 065	12 718	30.2%	13 789	32.8%	13 039	31.0%	11 070	26.3%	50 616	120.3%	8 595	82.0%	28.8%
Service charges - sanitation revenue	18 411	16 011	4 718	25.6%	3 903	21.2%	4 110	25.7%	3 838	24.0%	16 569	103.5%	4 098	104.3%	(6.3%)
Service charges - refuse revenue	18 411	18 411	4 704	25.6%	4 796	26.1%	4 648	25.2%	4 429	24.1%	18 578	100.9%	5 052	79.2%	(12.3%)
Service charges - other	42	4 042	877	2 087.6%	1 614	3 842.3%	1 806	44.7%	2 125	52.6%	6 422	158.9%	(36)	-	(6 003.8%)
Rental of facilities and equipment	1 719	1 718	669	38.9%	364	21.2%	353	20.6%	354	20.6%	1 740	101.3%	166	76.0%	112.7%
Interest earned - external investments	4 706	4 706	601	12.8%	1 015	21.6%	475	10.1%	555	11.8%	2 646	56.2%	18 365	1 148.8%	(97.0%)
Interest earned - outstanding debtors	19 281	19 281	5 547	28.8%	6 059	31.4%	5 988	31.1%	3 980	20.6%	21 574	111.9%	(8 352)	27.0%	(147.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	(1 530)	-	(100.0%)
Fines	1 770	1 770	199	11.2%	305	17.2%	269	15.2%	371	21.0%	1 143	64.6%	249	87.5%	48.9%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	(25)	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	(36)	-	(100.0%)
Transfers recognised - operational	136 773	136 773	57 960	42.4%	45 077	33.0%	33 736	24.7%	-	-	136 773	100.0%	2 461	98.9%	(100.0%)
Other own revenue	45 410	6 411	2 262	5.0%	4 375	9.6%	2 053	32.0%	2 161	33.7%	10 851	169.3%	(18 840)	117.3%	(111.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	(309)	-	(100.0%)
Operating Expenditure	586 075	639 327	128 814	22.0%	100 528	17.2%	132 309	20.7%	157 084	24.6%	518 735	81.1%	205 252	109.8%	(23.5%)
Employee related costs	193 636	193 636	45 820	23.7%	46 005	23.8%	46 269	23.9%	47 940	24.8%	186 033	96.1%	39 498	99.6%	21.4%
Remuneration of councillors	10 801	11 017	2 567	23.8%	2 459	22.8%	3 017	27.4%	2 820	25.6%	10 863	98.6%	2 567	100.1%	9.9%
Debt impairment	3 500	23 500	291	8.3%	-	-	-	-	-	-	291	1.2%	301	12 643.3%	(100.0%)
Depreciation and asset impairment	37 211	60 211	-	-	-	-	-	-	-	-	-	-	(103)	-	(100.0%)
Finance charges	10 200	30 000	5 768	56.5%	10 203	100.0%	14 987	50.0%	14 534	48.4%	45 492	151.6%	7 471	143.4%	94.6%
Bulk purchases	172 243	172 243	42 133	24.5%	22 168	12.9%	33 224	19.3%	39 616	23.0%	137 140	79.6%	2 570	71.6%	1 441.2%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	(71)	-	(100.0%)
Contracted services	78 409	80 423	10 469	13.4%	8 217	10.5%	20 238	25.2%	29 562	36.8%	68 486	85.2%	1 207	66.9%	2 349.9%
Transfers and grants	14 232	14 232	3 525	24.8%	1 815	12.8%	1 357	9.5%	1 361	9.6%	8 059	56.6%	(13 564)	-	(110.0%)
Other expenditure	65 843	54 065	18 242	27.7%	9 660	14.7%	13 216	24.4%	21 250	39.3%	62 370	115.4%	165 376	273.6%	(87.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	28 864	(106 789)	56 071		33 145		(16 511)		(80 905)		(8 201)		(153 062)		
Transfers recognised - capital	84 392	86 036	34 794	41.2%	-	-	36 363	42.3%	-	-	71 157	82.7%	62 042	90.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	113 256	(20 753)	90 865		33 145		19 852		(80 905)		62 956		(91 020)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	113 256	(20 753)	90 865		33 145		19 852		(80 905)		62 956		(91 020)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	113 256	(20 753)	90 865		33 145		19 852		(80 905)		62 956		(91 020)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	113 256	(20 753)	90 865		33 145		19 852		(80 905)		62 956		(91 020)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	112 153	96 496	5 170	4.6%	3 949	3.5%	41 169	42.7%	52 810	54.7%	103 099	106.8%	25 399	74.2%	107.9%
National Government	81 619	96 496	5 170	6.3%	3 949	4.8%	41 169	42.7%	44 858	46.5%	95 147	98.6%	25 399	77.4%	76.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	81 619	96 496	5 170	6.3%	3 949	4.8%	41 169	42.7%	44 858	46.5%	95 147	98.6%	25 399	77.4%	76.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 534	-	-	-	-	-	-	-	7 952	-	7 952	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	112 153	96 496	5 170	4.6%	3 949	3.5%	41 169	42.7%	52 810	54.7%	103 099	106.8%	25 399	74.2%	107.9%
Governance and Administration	4 429	-	-	-	-	-	673	-	6 189	-	6 862	-	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	4 429	-	-	-	-	-	673	-	6 189	-	6 862	-	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	28 451	26 903	1 309	4.6%	-	-	7 005	26.0%	9 417	35.0%	17 731	65.9%	-	57.2%	(100.0%)
Community & Social Services	6 951	9 853	-	-	-	-	-	-	-	-	-	-	-	41.0%	-
Sport And Recreation	19 276	17 050	1 309	6.8%	-	-	7 005	41.1%	7 654	44.9%	15 968	93.7%	-	-	(100.0%)
Public Safety	2 224	-	-	-	-	-	-	-	1 763	-	1 763	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	49 320	31 629	1 312	2.7%	1 286	2.6%	18 575	58.7%	17 066	54.0%	38 239	120.9%	15 652	185.8%	9.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	49 320	31 629	1 312	2.7%	1 286	2.6%	18 575	58.7%	17 066	54.0%	38 239	120.9%	15 652	185.8%	9.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	29 954	37 964	2 550	8.5%	2 663	8.9%	14 917	39.3%	20 139	53.0%	40 268	106.1%	9 747	44.3%	106.6%
Electricity	4 935	24 122	1 612	32.7%	717	14.5%	4 082	16.9%	3 550	14.7%	9 960	41.3%	2 867	29.4%	23.8%
Water	16 000	8 572	411	2.6%	857	5.4%	9 111	106.3%	13 272	154.8%	23 650	275.9%	6 349	59.4%	109.0%
Waste Water Management	4 260	911	-	-	-	-	182	20.0%	611	67.1%	793	87.1%	531	7.7%	15.0%
Waste Management	4 759	4 359	527	11.1%	1 089	22.9%	1 542	35.4%	2 706	62.1%	5 865	134.5%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	639 802	529 054	175 631	27.5%	158 904	24.8%	135 768	25.7%	64 275	12.1%	534 578	101.0%	77 888	81.2%	(17.5%)
Property rates, penalties and collection charges	103 051	68 051	18 070	17.5%	26 095	25.3%	21 257	31.2%	20 038	29.4%	85 460	125.6%	14 333	73.3%	39.8%
Service charges	232 711	194 311	53 353	22.9%	57 097	24.5%	77 056	39.7%	41 468	21.3%	228 974	117.8%	53 354	75.4%	(22.3%)
Other revenue	58 887	19 898	7 228	12.3%	3 457	5.9%	3 094	15.5%	2 422	12.2%	16 201	81.4%	10 202	101.8%	(76.3%)
Government - operating	136 773	136 773	57 960	42.4%	45 078	33.0%	33 736	24.7%	-	-	136 774	100.0%	-	100.8%	-
Government - capital	84 392	86 035	34 794	41.2%	25 992	30.8%	-	-	-	-	60 786	70.7%	-	86.0%	-
Interest	23 987	23 986	4 226	17.6%	1 185	4.9%	626	2.6%	347	1.4%	6 383	26.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(567 984)	(587 794)	(137 009)	24.1%	(167 831)	29.5%	(116 938)	19.9%	(114 114)	19.4%	(535 892)	91.2%	(89 950)	93.4%	26.9%
Suppliers and employees	(546 552)	(543 562)	(132 338)	24.2%	(167 047)	30.6%	(113 400)	20.9%	(113 952)	21.0%	(526 737)	96.9%	(71 378)	81.2%	59.6%
Finance charges	(10 200)	(30 000)	(1 645)	16.1%	(648)	6.4%	(3 268)	10.9%	(27)	.1%	(5 588)	18.6%	(42)	45.4%	(36.3%)
Transfers and grants	(11 232)	(14 232)	(3 026)	26.9%	(136)	1.2%	(271)	1.9%	(135)	.9%	(3 568)	25.1%	(18 529)	654.3%	(99.3%)
Net Cash from/(used) Operating Activities	71 818	(58 740)	38 621	53.8%	(8 927)	(12.4%)	18 830	(32.1%)	(49 838)	84.8%	(1 314)	2.2%	(12 062)	16.2%	313.2%
Cash Flow from Investing Activities															
Receipts	-	30 000	-	-	-	-	50 000	166.7%	15 000	50.0%	65 000	216.7%	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	50 000	-	15 000	-	65 000	-	-	-	(100.0%)
Payments	(112 132)	(15 637)	(13 427)	12.0%	(11 986)	10.7%	(31 843)	203.6%	(19 739)	126.2%	(76 995)	492.4%	(5 420)	5.2%	264.2%
Capital assets	(112 132)	(15 637)	(13 427)	12.0%	(11 986)	10.7%	(31 843)	203.6%	(19 739)	126.2%	(76 995)	492.4%	(5 420)	5.2%	264.2%
Net Cash from/(used) Investing Activities	(112 132)	14 363	(13 427)	12.0%	(11 986)	10.7%	18 157	126.4%	(4 739)	(33.0%)	(11 995)	(83.5%)	(5 420)	5.2%	(12.6%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(40 314)	(44 377)	25 194	(62.5%)	(20 913)	51.9%	36 987	(83.3%)	(54 578)	123.0%	(13 309)	30.0%	(17 482)	(100.6%)	212.2%
Cash/cash equivalents at the year begin:	42 799	50 972	34 337	80.2%	59 530	139.1%	38 618	75.8%	75 605	148.3%	34 337	67.4%	51 818	52.1%	45.9%
Cash/cash equivalents at the year end:	2 485	6 595	59 530	2 395.7%	38 618	1 554.1%	75 605	1 146.4%	21 027	318.8%	21 027	318.8%	34 336	101.8%	(38.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 918	6.3%	2 257	2.9%	1 961	2.5%	69 264	88.3%	78 399	23.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 046	12.4%	2 096	3.7%	1 475	2.6%	46 251	81.3%	56 868	17.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 771	5.3%	2 769	2.2%	2 613	2.1%	115 184	90.5%	127 336	38.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 589	5.3%	1 759	2.6%	2 253	3.3%	60 343	88.8%	67 944	20.6%	-	-	-	-
Total By Income Source	22 323	6.8%	8 882	2.7%	8 301	2.5%	291 041	88.0%	330 547	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	867	2.8%	335	1.1%	307	1.0%	29 898	95.2%	31 408	9.5%	-	-	-	-
Commercial	7 965	7.4%	2 691	2.5%	2 386	2.2%	94 829	87.9%	107 872	32.6%	-	-	-	-
Households	11 260	7.2%	4 395	2.8%	4 390	2.8%	135 885	87.1%	155 931	47.2%	-	-	-	-
Other	2 229	6.3%	1 460	4.1%	1 218	3.4%	30 428	86.1%	35 337	10.7%	-	-	-	-
Total By Customer Group	22 323	6.8%	8 882	2.7%	8 301	2.5%	291 041	88.0%	330 547	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	23 829	3.8%	16 073	2.6%	14 136	2.3%	568 913	91.3%	622 951	92.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 741	66.8%	8 820	27.1%	974	3.0%	1 003	3.1%	32 537	4.8%
Auditor-General	25	2.9%	14	1.6%	95	10.9%	736	84.6%	870	.1%
Other	-	-	-	-	-	-	20 436	100.0%	20 436	3.0%
Total	45 595	6.7%	24 907	3.7%	15 205	2.2%	591 086	87.3%	676 794	100.0%

Contact Details

Municipal Manager	Ms SS Matsi	013 235 7307
Financial Manager	Mr KP Mashego	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	873 134	886 663	279 031	32.0%	225 095	25.8%	198 256	22.4%	120 259	13.6%	822 641	92.8%	198 078	95.5%	(39.3%)
Property rates	114 723	112 537	24 127	21.0%	24 044	21.0%	20 536	18.2%	25 698	22.8%	94 405	83.9%	24 929	97.8%	3.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	103 403	111 278	23 286	22.5%	26 331	25.5%	31 136	28.0%	26 390	23.7%	107 143	96.3%	24 021	124.3%	9.9%
Service charges - water revenue	22 201	23 812	5 657	25.5%	6 207	28.0%	5 683	23.9%	6 037	25.4%	23 584	99.0%	4 666	95.0%	29.4%
Service charges - sanitation revenue	5 328	6 181	1 423	26.7%	1 405	26.4%	1 376	22.3%	1 476	23.9%	5 680	91.9%	1 342	(15.7%)	9.9%
Service charges - refuse revenue	7 724	8 556	2 077	26.9%	2 105	27.3%	1 982	23.2%	2 051	24.0%	8 214	96.0%	1 966	184.5%	4.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 210	4 688	3 383	105.4%	469	14.6%	492	10.5%	489	10.4%	4 833	103.1%	577	96.8%	(15.4%)
Interest earned - external investments	12 428	22 769	1 087	8.7%	721	5.8%	1 284	5.6%	5 016	22.0%	8 108	35.6%	1 075	91.9%	366.5%
Interest earned - outstanding debtors	13 109	7 397	1 692	12.9%	1 667	12.7%	1 138	15.4%	2 809	38.0%	7 306	98.8%	1 770	256.0%	58.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	28 774	28 326	90	.3%	89	.3%	328	1.2%	498	1.8%	1 006	3.6%	197	3.9%	153.5%
Licences and permits	35	35	1	3.7%	1	3.1%	24	69.4%	1	2.4%	27	78.7%	3	161.0%	(75.0%)
Agency services	11 692	8 727	2 193	18.8%	2 702	23.1%	4 019	46.1%	4 038	46.3%	12 953	148.4%	4 696	119.3%	(14.0%)
Transfers recognised - operational	546 431	548 445	214 372	39.2%	158 512	29.0%	129 256	23.6%	42 934	7.8%	545 073	99.4%	129 660	93.6%	(66.9%)
Other own revenue	4 076	3 913	(357)	(8.8%)	840	20.6%	1 002	25.6%	2 824	72.2%	4 310	110.1%	3 175	78.8%	(11.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	847 058	847 022	163 917	19.4%	199 469	23.5%	194 463	23.0%	211 916	25.0%	769 766	90.9%	209 423	87.7%	1.2%
Employee related costs	358 811	357 578	86 602	24.1%	105 997	29.5%	92 404	25.8%	93 264	26.1%	378 266	105.8%	82 033	106.4%	13.7%
Remuneration of councillors	24 291	24 291	7 433	30.6%	7 566	31.1%	8 917	36.7%	8 034	33.1%	31 950	131.5%	7 196	131.5%	11.7%
Debt impairment	22 200	22 200	-	-	-	-	-	-	4 432	20.0%	4 432	20.0%	9 074	31.9%	(51.2%)
Depreciation and asset impairment	61 198	61 198	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	692	692	77	11.1%	33	4.8%	36	5.2%	68	9.8%	213	30.8%	52	84.0%	29.5%
Bulk purchases	67 345	67 345	18 488	27.5%	17 841	26.5%	19 732	29.3%	18 177	27.0%	74 239	110.2%	18 667	111.7%	(2.6%)
Other Materials	41 405	40 248	3 639	8.8%	6 331	15.3%	10 254	25.5%	11 157	27.7%	31 381	78.0%	15 625	88.8%	(28.6%)
Contracted services	110 936	113 910	17 012	15.3%	22 144	20.0%	22 937	20.1%	33 607	29.5%	95 699	84.0%	31 920	65.9%	5.3%
Transfers and grants	16 660	15 292	320	1.9%	5 044	30.3%	3 794	24.8%	3 777	24.7%	12 936	84.6%	1 800	87.3%	109.8%
Other expenditure	143 520	144 268	30 347	21.1%	34 514	24.0%	36 390	25.2%	39 399	27.3%	140 650	97.5%	43 056	110.6%	(8.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	26 076	39 641	115 114		25 625		3 793		(91 657)		52 875		(11 345)		
Transfers recognised - capital	241 891	257 291	-	-	-	-	-	-	277 405	107.8%	277 405	107.8%	5 000	1.8%	5 448.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	267 968	296 932	115 114		25 625		3 793		185 748		330 280		(6 345)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	267 968	296 932	115 114		25 625		3 793		185 748		330 280		(6 345)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	267 968	296 932	115 114		25 625		3 793		185 748		330 280		(6 345)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	267 968	296 932	115 114		25 625		3 793		185 748		330 280		(6 345)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	279 363	303 519	34 031	12.2%	62 661	22.4%	60 358	19.9%	79 099	26.1%	236 149	77.8%	57 407	55.1%	37.8%
National Government	236 451	253 223	33 986	14.4%	60 245	25.5%	38 727	15.3%	68 121	26.9%	201 079	79.4%	44 349	55.5%	53.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	236 451	253 223	33 986	14.4%	60 245	25.5%	38 727	15.3%	68 121	26.9%	201 079	79.4%	44 349	55.5%	53.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	42 912	50 296	45	.1%	2 416	5.6%	21 631	43.0%	10 978	21.8%	35 070	69.7%	13 058	52.4%	(15.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	279 363	303 519	34 031	12.2%	62 661	22.4%	60 358	19.9%	79 099	26.1%	236 149	77.8%	57 407	55.1%	37.8%
Governance and Administration	12 860	13 095	45	.3%	2 246	17.5%	6 518	49.8%	2 511	19.2%	11 320	86.4%	900	19.2%	179.0%
Executive & Council	1 200	944	-	-	674	56.2%	244	25.8%	-	-	918	97.3%	163	20.3%	(100.0%)
Budget & Treasury Office	11 660	11 410	45	.4%	1 508	12.9%	5 495	48.2%	2 149	18.8%	9 196	80.6%	191	5.9%	1 025.9%
Corporate Services	-	742	-	-	64	-	780	105.1%	362	48.9%	1 206	162.7%	546	-	(33.6%)
Community and Public Safety	31 424	36 830	6 258	19.9%	10 368	33.0%	3 167	8.6%	6 513	17.7%	26 306	71.4%	10 075	35.9%	(35.4%)
Community & Social Services	24 069	24 338	1 301	5.4%	7 266	30.2%	2 551	10.5%	4 636	19.0%	15 754	64.7%	93	21.2%	4 903.5%
Sport And Recreation	7 290	11 711	4 956	68.0%	3 067	42.1%	500	4.3%	1 488	12.7%	10 011	85.5%	6 680	103.6%	(77.7%)
Public Safety	-	716	-	-	36	-	84	11.8%	389	54.3%	509	71.1%	24	20.5%	1 551.4%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	65	65	-	-	-	-	31	48.1%	-	-	31	48.1%	3 279	35.3%	(100.0%)
Economic and Environmental Services	116 013	122 593	20 689	17.8%	23 082	19.9%	29 588	24.1%	23 970	19.6%	97 328	79.4%	17 167	51.2%	39.6%
Planning and Development	1 050	1 143	-	-	-	-	93	8.2%	-	-	93	8.2%	353	51.8%	(100.0%)
Road Transport	114 823	121 392	20 689	18.0%	23 075	20.1%	29 495	24.3%	23 943	19.7%	97 202	80.1%	16 534	51.5%	44.8%
Environmental Protection	140	58	-	-	7	4.9%	-	-	27	45.7%	33	57.5%	280	34.2%	(90.5%)
Trading Services	119 065	131 000	7 039	5.9%	26 965	22.6%	21 085	16.1%	46 105	35.2%	101 194	77.2%	29 189	63.9%	58.0%
Electricity	8 400	7 900	-	-	120	1.4%	42	.5%	2 381	30.1%	2 543	32.2%	67	82.6%	3 457.8%
Water	107 195	119 320	7 039	6.6%	26 816	25.0%	21 026	17.6%	41 061	34.4%	95 942	80.4%	28 228	68.8%	45.5%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 470	3 780	-	-	29	.8%	17	.4%	2 663	70.5%	2 709	71.7%	894	29.5%	197.9%
Other	-	-	-	-	-	-	-	-	-	-	-	-	76	-	(100.0%)

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 096 156	1 123 819	436 185	39.8%	347 188	31.7%	331 176	29.5%	98 914	8.8%	1 213 463	108.0%	84 247	109.1%	17.4%
Property rates, penalties and collection charges	114 170	111 994	17 737	15.5%	20 153	17.7%	22 950	20.5%	11 477	10.2%	72 316	64.6%	13 036	100.9%	(12.0%)
Service charges	134 277	141 103	30 404	22.6%	33 849	25.2%	48 198	34.2%	27 428	19.4%	139 879	99.1%	34 442	120.3%	(20.4%)
Other revenue	37 509	39 143	42 850	114.2%	55 863	148.9%	50 741	129.6%	59 108	151.0%	208 562	532.8%	36 398	767.6%	62.4%
Government - operating	551 431	548 445	218 448	39.6%	159 512	28.9%	131 046	23.9%	632	1%	509 638	92.9%	-	71.9%	(100.0%)
Government - capital	236 891	257 291	126 273	53.3%	77 091	32.5%	77 124	30.0%	-	-	280 488	109.0%	-	93.5%	-
Interest	21 878	25 844	473	2.2%	720	3.3%	1 118	4.3%	269	1.0%	2 581	10.0%	372	87.9%	(27.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(760 111)	(763 624)	(228 144)	30.0%	(242 325)	31.9%	(231 509)	30.3%	(260 813)	34.2%	(962 792)	126.1%	(216 050)	123.7%	20.7%
Suppliers and employees	(741 536)	(747 640)	(227 869)	30.7%	(242 303)	32.7%	(231 494)	31.0%	(260 756)	34.9%	(962 422)	128.7%	(215 171)	124.7%	21.2%
Finance charges	(1 915)	(692)	(61)	3.2%	(23)	1.2%	(15)	2.2%	(57)	8.3%	(156)	22.5%	(879)	196.1%	(93.5%)
Transfers and grants	(16 660)	(15 292)	(214)	1.3%	-	-	-	-	-	-	(214)	1.4%	-	2.3%	-
Net Cash from/(used) Operating Activities	336 045	360 195	208 041	61.9%	104 863	31.2%	99 667	27.7%	(161 899)	(44.9%)	250 671	69.6%	(131 803)	77.7%	22.8%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(279 363)	(304 374)	(39 055)	14.0%	(70 236)	25.1%	(63 063)	20.7%	(91 298)	30.0%	(263 652)	86.6%	(44 717)	52.2%	104.2%
Capital assets	(279 363)	(304 374)	(39 055)	14.0%	(70 236)	25.1%	(63 063)	20.7%	(91 298)	30.0%	(263 652)	86.6%	(44 717)	52.2%	104.2%
Net Cash from/(used) Investing Activities	(279 363)	(304 374)	(39 055)	14.0%	(70 236)	25.1%	(63 063)	20.7%	(91 298)	30.0%	(263 652)	86.6%	(44 717)	52.2%	104.2%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	56 682	55 821	168 986	298.1%	34 626	61.1%	36 604	65.6%	(253 197)	(453.6%)	(12 981)	(23.3%)	(176 520)	266.7%	43.4%
Cash/cash equivalents at the year begin:	120 668	227 325	227 325	188.4%	396 310	328.4%	430 937	189.6%	467 541	205.7%	227 325	100.0%	403 844	98.3%	15.8%
Cash/cash equivalents at the year end:	177 351	283 146	396 310	223.5%	430 937	243.0%	467 541	165.1%	214 344	75.7%	214 344	75.7%	227 325	140.8%	(5.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 153	28.0%	523	6.8%	315	4.1%	4 688	61.1%	7 679	8.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 428	53.4%	1 311	10.9%	341	2.8%	3 968	32.9%	12 048	13.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 471	10.7%	3 088	6.0%	2 444	4.8%	40 051	78.4%	51 054	58.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	371	20.5%	127	7.0%	82	4.5%	1 231	68.0%	1 810	2.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	465	27.2%	152	8.9%	101	5.9%	991	58.0%	1 710	1.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	405	4.6%	416	4.7%	373	4.2%	7 685	86.6%	8 879	10.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 539	32.7%	92	2.0%	77	1.6%	2 995	63.7%	4 703	5.4%	-	-	-	-
Total By Income Source	16 832	19.2%	5 708	6.5%	3 733	4.2%	61 609	70.1%	87 882	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 030	14.2%	2 113	9.9%	1 607	7.5%	14 547	68.3%	21 296	24.2%	-	-	-	-
Commercial	7 248	20.4%	1 901	5.4%	985	2.8%	25 341	71.4%	35 474	40.4%	-	-	-	-
Households	4 979	18.5%	1 527	5.7%	986	3.7%	19 432	72.2%	26 924	30.6%	-	-	-	-
Other	1 575	37.6%	168	4.0%	155	3.7%	2 290	54.7%	4 188	4.8%	-	-	-	-
Total By Customer Group	16 832	19.2%	5 708	6.5%	3 733	4.2%	61 609	70.1%	87 882	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	4 697	100.0%	-	-	-	-	-	-	4 697	22.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 543	100.0%	-	-	-	-	-	-	3 543	16.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 863	75.2%	2 147	16.4%	-	-	1 115	8.5%	13 124	61.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	18 103	84.7%	2 147	10.0%	-	-	1 115	5.2%	21 364	100.0%

Contact Details

Municipal Manager	Mr M D Ngwenya	013 790 0245
Financial Manager	Mr TS Thobela	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	1 267 402	1 250 231	370 245	29.2%	347 506	27.4%	257 063	20.6%	64 508	5.2%	1 039 323	83.1%	55 995	87.2%	15.2%
Property rates	210 292	210 291	50 233	23.9%	49 535	23.6%	50 605	24.1%	50 286	23.9%	200 659	95.4%	46 406	139.0%	8.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	63 338	112 774	6 680	10.5%	6 135	9.7%	3 241	2.9%	5 256	4.7%	21 312	18.9%	2 499	14.9%	110.4%
Service charges - sanitation revenue	4 894	7 241	1 342	27.4%	925	18.9%	809	11.2%	873	12.0%	3 949	54.5%	800	39.0%	9.1%
Service charges - refuse revenue	8 933	6 744	2 014	22.5%	-	-	-	-	1 222	18.1%	3 236	48.0%	586	52.2%	108.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 237	1 356	15	.7%	24	1.1%	20	1.5%	18	1.3%	77	5.6%	34	5.7%	(48.0%)
Interest earned - external investments	20 911	26 911	3 373	16.1%	1 781	8.5%	2 746	10.2%	3 044	11.3%	10 944	40.7%	2 035	58.5%	49.6%
Interest earned - outstanding debtors	116 500	122 500	1 072	.9%	7 672	6.6%	12 150	9.9%	399	.3%	21 293	17.4%	-	9.7%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	15 010	2 894	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	17 976	12 047	863	4.8%	-	-	-	-	-	-	863	7.2%	60	72.7%	(100.0%)
Agency services	11 500	10 528	1 147	10.0%	694	6.0%	33	.3%	2 284	21.7%	4 158	39.5%	103	1.4%	2 120.4%
Transfers recognised - operational	788 354	724 683	302 313	38.3%	279 749	35.5%	184 393	25.4%	-	-	766 455	105.8%	-	95.4%	-
Other own revenue	7 457	11 467	1 193	16.0%	991	13.3%	3 067	26.7%	1 126	9.8%	6 377	55.6%	3 473	63.1%	(67.6%)
Gains on disposal of PPE	-	795	-	-	-	-	-	-	-	-	-	-	-	28.5%	-
Operating Expenditure	1 224 121	1 211 215	186 796	15.3%	240 414	19.6%	195 933	16.2%	247 162	20.4%	870 305	71.9%	185 537	61.3%	33.2%
Employee related costs	457 849	748 045	99 558	21.7%	131 346	28.7%	108 188	14.5%	152 496	20.4%	491 588	65.7%	102 184	77.2%	49.2%
Remuneration of councillors	29 501	34 597	7 340	24.9%	7 394	25.1%	7 892	22.8%	7 400	21.4%	30 026	86.8%	7 443	90.0%	(.6%)
Debt impairment	17 055	155 568	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	59 333	106 799	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	317 782	208 500	55 096	17.3%	63 116	19.9%	58 166	27.9%	58 666	28.1%	235 044	112.7%	54 550	86.0%	7.5%
Other Materials	21 519	129 438	1 304	6.1%	7 705	35.8%	5 007	3.9%	6 736	5.2%	20 752	16.0%	3 469	43.2%	94.2%
Contracted services	54 602	67 418	16 000	29.3%	13 444	24.6%	6 475	9.6%	7 061	10.5%	42 980	63.8%	8 493	70.3%	(16.9%)
Transfers and grants	11 093	-	-	-	-	-	-	-	-	-	-	-	-	38.4%	-
Other expenditure	255 387	(239 150)	7 497	2.9%	17 409	6.8%	10 206	(4.3%)	14 803	(6.2%)	49 915	(20.9%)	9 399	16.3%	57.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	43 281	39 016	183 450		107 092		61 131		(182 654)		169 018		(129 542)		
Transfers recognised - capital	428 721	507 203	143 829	33.5%	130 296	30.4%	174 863	34.5%	-	-	448 988	88.5%	-	88.1%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	472 002	546 219	327 279		237 388		235 994		(182 654)		618 006		(129 542)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	472 002	546 219	327 279		237 388		235 994		(182 654)		618 006		(129 542)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	472 002	546 219	327 279		237 388		235 994		(182 654)		618 006		(129 542)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	472 002	546 219	327 279		237 388		235 994		(182 654)		618 006		(129 542)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	559 596	546 219	79 114	14.1%	126 854	22.7%	126 595	23.2%	193 165	35.4%	525 728	96.2%	145 657	110.6%	32.6%
National Government	559 596	546 219	79 114	14.1%	126 854	22.7%	126 595	23.2%	193 165	35.4%	525 728	96.2%	145 657	110.6%	32.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	559 596	546 219	79 114	14.1%	126 854	22.7%	126 595	23.2%	193 165	35.4%	525 728	96.2%	145 657	110.6%	32.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	559 596	546 219	79 114	14.1%	126 854	22.7%	126 595	23.2%	193 165	35.4%	525 728	96.2%	145 657	110.6%	32.6%
Governance and Administration	3 566	34 316	-	-	-	-	250	.7%	-	-	250	.7%	14	6.3%	(100.0%)
Executive & Council	2 400	2 400	-	-	-	-	-	-	-	-	-	-	14	2.0%	(100.0%)
Budget & Treasury Office	1 166	1 166	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	30 750	-	-	-	-	250	.8%	-	-	250	.8%	-	8.2%	-
Community and Public Safety	35 478	18 978	-	-	760	2.1%	-	-	2 411	12.7%	3 171	16.7%	1 536	30.4%	57.0%
Community & Social Services	25 478	7 478	-	-	-	-	-	-	2 411	32.2%	2 411	32.2%	1 536	51.9%	57.0%
Sport And Recreation	6 000	8 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	4 000	3 500	-	-	760	19.0%	-	-	-	-	760	21.7%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	139 641	166 818	12 084	8.7%	20 563	14.7%	42 001	25.2%	73 322	44.0%	147 970	88.7%	7 252	142.2%	911.0%
Planning and Development	37 200	27 160	1 642	4.4%	5 033	13.5%	3 922	14.4%	3 285	12.1%	13 882	51.1%	6 220	58.3%	(47.2%)
Road Transport	102 441	139 657	10 443	10.2%	15 530	15.2%	38 079	27.3%	70 037	50.1%	134 088	96.0%	1 032	217.8%	6 684.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	326 294	326 107	67 030	20.5%	105 531	32.3%	84 344	25.9%	117 432	36.0%	374 337	114.8%	136 855	109.6%	(14.2%)
Electricity	6 000	21 000	123	2.1%	1 121	18.7%	194	.9%	12 581	59.9%	14 019	66.8%	586	1 211.4%	2 047.1%
Water	290 294	272 107	62 949	21.7%	104 410	36.0%	82 380	30.3%	85 653	31.5%	335 393	123.3%	128 883	112.7%	(33.5%)
Waste Water Management	30 000	33 000	3 958	13.2%	-	-	1 770	5.4%	19 198	58.2%	24 925	75.5%	7 385	53.8%	159.9%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	54 617	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 696 123	1 920 434	462 299	27.3%	426 651	25.2%	391 327	20.4%	12 818	.7%	1 293 096	67.3%	12 881	87.3%	(.5%)
Property rates, penalties and collection charges	210 292	210 292	1 846	.9%	1 247	.6%	10 939	5.2%	4 832	2.3%	18 863	9.0%	5 566	44.9%	(13.2%)
Service charges	77 165	77 165	1 387	1.8%	3 556	4.6%	3 118	4.0%	567	.7%	8 627	11.2%	1 554	31.1%	(63.5%)
Other revenue	54 180	54 180	3 217	5.9%	1 691	3.1%	3 119	5.8%	3 428	6.3%	11 456	21.1%	3 670	32.5%	(6.6%)
Government - operating	788 354	738 898	302 313	38.3%	279 749	35.5%	184 393	25.0%	-	-	766 455	103.7%	-	94.9%	-
Government - capital	428 721	661 988	143 829	33.5%	130 296	30.4%	174 863	26.4%	-	-	448 988	67.8%	-	89.0%	-
Interest	137 411	177 911	9 708	7.1%	10 112	7.4%	14 895	8.4%	3 992	2.2%	38 706	21.8%	2 091	51.3%	90.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 147 733)	(1 211 214)	(186 796)	16.3%	(240 414)	20.9%	(195 708)	16.2%	(247 162)	20.4%	(870 080)	71.8%	(188 059)	71.9%	31.4%
Suppliers and employees	(1 136 640)	(1 009 445)	(186 796)	16.4%	(240 414)	21.2%	(195 708)	19.4%	(247 162)	24.5%	(870 080)	86.2%	(188 059)	72.6%	31.4%
Finance charges	-	(178 474)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 093)	(23 295)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	548 390	709 220	275 504	50.2%	186 237	34.0%	195 619	27.6%	(234 344)	(33.0%)	423 016	59.6%	(175 178)	146.2%	33.8%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(559 596)	(559 596)	(78 980)	14.1%	(126 854)	22.7%	(126 595)	22.6%	(163 902)	29.3%	(496 331)	88.7%	(110 179)	81.4%	48.8%
Capital assets	(559 596)	(559 596)	(78 980)	14.1%	(126 854)	22.7%	(126 595)	22.6%	(163 902)	29.3%	(496 331)	88.7%	(110 179)	81.4%	48.8%
Net Cash from/(used) Investing Activities	(559 596)	(559 596)	(78 980)	14.1%	(126 854)	22.7%	(126 595)	22.6%	(163 902)	29.3%	(496 331)	88.7%	(110 179)	81.6%	48.8%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(11 206)	149 624	196 524	(1 753.7%)	59 383	(529.9%)	69 024	46.1%	(398 246)	(266.2%)	(73 315)	(49.0%)	(285 356)	16.2%	39.6%
Cash/cash equivalents at the year begin:	135 487	135 487	109 647	80.9%	306 171	226.0%	365 554	269.8%	434 577	320.8%	109 647	80.9%	383 526	105.3%	13.3%
Cash/cash equivalents at the year end:	124 281	285 111	306 171	246.4%	365 554	294.1%	434 577	152.4%	36 332	12.7%	36 332	12.7%	98 169	(70.1%)	(63.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 010	4.1%	34	-	3 466	1.8%	182 219	94.1%	193 728	11.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 700	3.7%	(43)	-	15 627	1.8%	839 257	94.6%	887 541	52.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	770	2.9%	2	-	383	1.5%	25 233	95.6%	26 388	1.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 362	3.1%	(168)	(.4%)	667	1.5%	42 583	95.8%	44 443	2.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	2.8%	15	2.8%	15	2.8%	507	91.7%	554	-	-	-	-	-
Interest on Arrear Debtor Accounts	23 557	4.5%	26	-	11 600	2.2%	482 690	93.2%	517 873	30.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	40	.3%	-	-	-	-	14 210	99.7%	14 250	.8%	-	-	-	-
Total By Income Source	66 453	3.9%	(135)	-	31 759	1.9%	1 586 699	94.2%	1 684 777	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	36 168	3.9%	23	-	17 203	1.9%	872 073	94.2%	925 468	54.9%	-	-	-	-
Commercial	7 412	4.7%	(159)	(.1%)	3 405	2.2%	145 986	93.2%	156 643	9.3%	-	-	-	-
Households	16 089	3.3%	17	-	8 340	1.7%	462 964	95.0%	487 411	28.9%	-	-	-	-
Other	6 784	5.9%	(16)	-	2 811	2.4%	105 676	91.7%	115 256	6.8%	-	-	-	-
Total By Customer Group	66 453	3.9%	(135)	-	31 759	1.9%	1 586 699	94.2%	1 684 777	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	241	12.0%	(61)	(3.0%)	316	15.7%	1 511	75.3%	2 007	.5%
Bulk Water	5 811	1.9%	4 015	1.3%	3 817	1.3%	289 692	95.5%	303 336	77.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(41 067)	(47.7%)	(4 434)	(5.1%)	(11 624)	(13.5%)	143 292	166.3%	86 166	22.0%
Auditor-General	11	3.4%	127	40.1%	-	-	180	56.5%	318	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	(35 004)	(8.9%)	(352)	(.1%)	(7 491)	(1.9%)	434 673	110.9%	391 826	100.0%

Contact Details

Municipal Manager	Mr C Lisa	013 799 1842
Financial Manager	Mrs C Nkuna	013 799 1889

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	2 800 491	2 835 546	814 244	29.1%	814 566	29.1%	753 815	26.6%	412 145	14.5%	2 794 770	98.6%	558 667	94.9%	(26.2%)
Property rates	602 531	606 531	159 434	26.5%	180 460	30.0%	161 293	26.6%	126 565	20.9%	627 751	103.5%	119 773	92.2%	5.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	944 852	964 807	268 257	28.4%	274 531	29.1%	245 677	25.5%	199 914	20.7%	988 379	102.4%	228 187	94.1%	(12.4%)
Service charges - water revenue	97 758	100 802	26 189	26.8%	29 714	30.4%	26 174	26.0%	20 229	20.1%	102 306	101.5%	23 669	98.1%	(14.5%)
Service charges - sanitation revenue	28 675	26 675	5 555	19.4%	6 623	23.1%	5 674	21.3%	4 060	15.2%	21 912	82.1%	6 246	90.2%	(35.0%)
Service charges - refuse revenue	107 241	112 241	28 876	26.9%	37 122	34.6%	30 070	26.8%	25 237	22.5%	121 305	108.1%	25 522	94.4%	(1.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	12 694	7 694	(95)	(.8%)	1 277	10.1%	1 447	18.8%	1 469	19.1%	4 098	53.3%	1 590	31.9%	(7.6%)
Interest earned - external investments	1 740	5 740	2 683	154.2%	1 998	114.8%	1 253	21.8%	1 349	23.5%	7 283	126.9%	5 223	96.3%	(74.2%)
Interest earned - outstanding debtors	28 859	24 859	3 621	12.5%	6 687	23.2%	7 505	30.2%	9 215	37.1%	27 028	108.7%	11 838	143.6%	(22.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 363	7 363	1 399	16.7%	1 662	19.9%	1 647	22.4%	1 176	16.0%	5 885	79.9%	2 294	29.2%	(48.7%)
Licences and permits	-	-	43 613	-	44 662	-	43 927	-	(120 407)	-	11 795	-	138 311	96.8%	(187.1%)
Agency services	198 143	188 143	-	-	-	-	-	-	40 482	21.5%	40 482	21.5%	(76 947)	-	(152.6%)
Transfers recognised - operational	741 061	742 116	257 129	34.7%	217 770	29.4%	218 135	29.4%	89 391	12.0%	782 425	105.4%	68 172	101.9%	31.1%
Other own revenue	28 575	48 575	17 584	61.5%	12 058	42.2%	11 014	22.7%	13 465	27.7%	54 121	111.4%	4 790	51.2%	181.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 210 279	3 193 790	562 855	17.5%	759 497	23.7%	1 054 401	33.0%	690 228	21.6%	3 066 981	96.0%	554 084	72.7%	24.6%
Employee related costs	887 762	890 762	228 834	25.8%	218 296	24.6%	232 092	26.1%	230 005	25.8%	909 228	102.1%	189 135	102.0%	21.6%
Remuneration of councillors	41 696	41 696	9 538	22.9%	9 433	22.6%	11 244	27.0%	13 219	31.7%	43 434	104.2%	11 660	97.0%	13.4%
Debt impairment	143 664	133 010	-	-	11 084	7.7%	88 673	66.7%	31 461	23.7%	131 218	98.7%	10 893	58.9%	188.8%
Depreciation and asset impairment	540 557	540 557	-	-	45 046	8.3%	360 371	66.7%	127 632	23.6%	533 049	98.6%	62	-	207 131.0%
Finance charges	40 039	43 419	16 561	41.4%	5 236	13.1%	6 104	14.1%	33	.1%	27 935	64.3%	421	45.0%	(92.1%)
Bulk purchases	736 187	729 119	166 077	22.6%	217 922	29.6%	158 188	21.7%	99 436	13.6%	641 623	88.0%	60 945	77.3%	63.2%
Other Materials	55 567	45 300	7 310	13.2%	13 130	23.6%	12 096	26.7%	15 709	34.7%	48 246	106.5%	16 817	85.5%	(6.6%)
Contracted services	473 762	495 510	75 026	15.8%	149 502	31.6%	116 426	23.5%	173 864	35.1%	514 818	103.9%	174 463	87.3%	(.3%)
Transfers and grants	35 310	28 750	6 716	19.0%	10 793	30.6%	6 605	23.0%	8 515	29.6%	32 629	113.5%	13 187	59.8%	(35.4%)
Other expenditure	255 735	245 667	52 793	20.6%	79 054	30.9%	62 602	25.5%	(9 647)	(3.9%)	184 802	75.2%	76 502	91.8%	(112.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(409 788)	(358 244)	251 390		55 068		(300 586)		(278 083)		(272 211)		4 583		
Transfers recognised - capital	536 992	604 414	80 737	15.0%	106 654	19.9%	141 693	23.4%	42 252	7.0%	371 337	61.4%	61 695	57.1%	(31.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	127 204	246 170	332 127		161 722		(158 892)		(235 831)		99 126		66 278		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	127 204	246 170	332 127		161 722		(158 892)		(235 831)		99 126		66 278		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	127 204	246 170	332 127		161 722		(158 892)		(235 831)		99 126		66 278		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	127 204	246 170	332 127		161 722		(158 892)		(235 831)		99 126		66 278		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	630 592	745 775	87 390	13.9%	124 583	19.8%	145 476	19.5%	154 057	20.7%	511 506	68.6%	(3 721)	46.6%	(4 239.7%)
National Government	536 992	604 414	68 255	12.7%	97 243	18.1%	119 667	19.8%	129 146	21.4%	414 311	68.5%	42 939	62.0%	200.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	536 992	604 414	68 255	12.7%	97 243	18.1%	119 667	19.8%	129 146	21.4%	414 311	68.5%	42 939	62.0%	200.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	93 600	141 361	19 135	20.4%	27 340	29.2%	25 809	18.3%	24 911	17.6%	97 195	68.8%	(46 660)	(27.2%)	(153.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	630 592	745 775	87 390	13.9%	124 583	19.8%	145 476	19.5%	154 057	20.7%	511 506	68.6%	(3 721)	46.6%	(4 239.7%)
Governance and Administration	-	31 710	8 415	-	6 336	-	2 278	7.2%	4 899	15.5%	21 928	69.2%	141	10.4%	3 369.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	1 843	71	-	533	-	335	18.2%	779	42.3%	1 718	93.2%	29	4.2%	2 603.9%
Corporate Services	-	29 867	8 344	-	5 803	-	1 943	6.5%	4 120	13.8%	20 210	67.7%	112	-	3 566.1%
Community and Public Safety	39 410	35 536	3 507	8.9%	1 831	4.6%	6 056	17.0%	11 114	31.3%	22 508	63.3%	28	26.9%	39 892.8%
Community & Social Services	23 850	21 957	2 333	9.8%	1 522	6.4%	3 905	17.8%	5 910	26.9%	13 670	62.3%	-	38.8%	(100.0%)
Sport And Recreation	15 560	9 379	1 174	7.5%	-	-	2 151	22.9%	3 174	33.8%	6 499	69.3%	28	1.9%	11 442.0%
Public Safety	-	4 200	-	-	309	-	-	-	2 030	48.3%	2 339	55.7%	0	111.8%	697 561.2%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	330 578	461 676	45 184	13.7%	73 288	22.2%	63 421	13.7%	92 818	20.1%	274 712	59.5%	6 058	49.9%	1 432.2%
Planning and Development	70 098	83 972	16 104	23.0%	13 462	19.2%	12 273	14.6%	39 136	46.6%	80 976	96.4%	694	45.2%	5 542.7%
Road Transport	260 480	377 704	29 080	11.2%	59 826	23.0%	51 148	13.5%	53 683	14.2%	193 737	51.3%	5 364	50.6%	900.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	252 999	212 247	29 763	11.8%	42 903	17.0%	73 720	34.7%	45 225	21.3%	191 611	90.3%	(12 776)	48.4%	(454.0%)
Electricity	33 045	33 795	3 807	11.5%	7 279	22.0%	2 487	7.4%	11 597	34.3%	25 170	74.5%	3 119	48.3%	271.8%
Water	150 075	101 362	14 135	9.4%	24 640	16.4%	52 220	51.5%	16 785	16.6%	107 781	106.3%	(33 151)	37.1%	(150.6%)
Waste Water Management	69 879	75 983	11 821	16.9%	10 227	14.6%	19 013	25.0%	16 843	22.2%	57 903	76.2%	17 256	93.7%	(2.4%)
Waste Management	-	1 107	-	-	757	-	-	-	-	-	757	68.3%	-	-	-
Other	7 605	4 605	520	6.8%	226	3.0%	-	-	-	-	746	16.2%	2 828	94.5%	(100.0%)

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	3 175 251	3 149 151	645 437	20.3%	686 175	21.6%	602 677	19.1%	420 541	13.4%	2 354 830	74.8%	421 817	80.2%	(.3%)
Property rates, penalties and collection charges	554 329	554 329	125 705	22.7%	192 086	34.7%	152 561	27.5%	125 180	22.6%	595 532	107.4%	130 101	102.8%	(3.8%)
Service charges	1 084 243	1 084 243	223 806	20.6%	248 703	22.9%	247 405	22.8%	210 723	19.4%	930 637	85.8%	213 288	76.0%	(1.2%)
Other revenue	245 530	253 130	55 706	22.7%	51 065	20.8%	54 095	21.4%	78 912	31.2%	239 778	94.7%	72 275	86.5%	9.2%
Government - operating	741 061	692 306	234 975	31.7%	191 094	25.8%	144 707	20.9%	-	-	570 776	82.4%	345	90.2%	(100.0%)
Government - capital	521 937	536 992	2 796	.5%	2 591	.5%	2 750	.5%	4 280	.8%	12 417	2.3%	3 850	57.1%	11.2%
Interest	28 151	28 151	2 448	8.7%	636	2.3%	1 159	4.1%	1 447	5.1%	5 691	20.2%	1 958	38.6%	(26.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 590 407)	(2 469 700)	(474 362)	18.3%	(496 882)	19.2%	(436 765)	17.7%	(487 184)	19.7%	(1 895 193)	76.7%	(507 354)	98.8%	(4.0%)
Suppliers and employees	(2 517 972)	(2 397 266)	(467 831)	18.6%	(485 224)	19.3%	(426 053)	17.8%	(475 716)	19.8%	(1 854 824)	77.4%	(500 952)	97.9%	(5.0%)
Finance charges	(37 165)	(37 165)	(1)	-	(7 401)	19.9%	(0)	-	-	-	(7 402)	19.9%	(451)	370.6%	(100.0%)
Transfers and grants	(35 270)	(35 270)	(6 530)	18.5%	(4 257)	12.1%	(10 712)	30.4%	(11 468)	32.5%	(32 967)	93.5%	(5 951)	20.4%	92.7%
Net Cash from/(used) Operating Activities	584 844	679 451	171 075	29.3%	189 293	32.4%	165 912	24.4%	(66 643)	(9.8%)	459 637	67.6%	(85 537)	22.2%	(22.1%)
Cash Flow from Investing Activities															
Receipts	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(599 891)	(619 891)	(88 001)	14.7%	(103 409)	17.2%	(64 287)	10.4%	(123 251)	19.9%	(378 947)	61.1%	(113 126)	54.7%	8.9%
Capital assets	(599 891)	(619 891)	(88 001)	14.7%	(103 409)	17.2%	(64 287)	10.4%	(123 251)	19.9%	(378 947)	61.1%	(113 126)	54.7%	8.9%
Net Cash from/(used) Investing Activities	(584 891)	(619 891)	(88 001)	15.0%	(103 409)	17.7%	(64 287)	10.4%	(123 251)	19.9%	(378 947)	61.1%	(113 126)	49.6%	8.9%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 247)	(57 247)	(49 638)	182.2%	(6 384)	23.4%	-	-	-	-	(56 022)	97.9%	(1 544)	74.6%	(100.0%)
Repayment of borrowing	(27 247)	(57 247)	(49 638)	182.2%	(6 384)	23.4%	-	-	-	-	(56 022)	97.9%	(1 544)	74.6%	(100.0%)
Net Cash from/(used) Financing Activities	(27 247)	(57 247)	(49 638)	182.2%	(6 384)	23.4%	-	-	-	-	(56 022)	97.9%	(1 544)	74.6%	(100.0%)
Net Increase/(Decrease) in cash held	(27 293)	2 314	33 436	(122.5%)	79 500	(291.3%)	101 625	4 392.4%	(189 894)	(8 207.5%)	24 668	1 066.2%	(200 207)	(121.2%)	(5.2%)
Cash/cash equivalents at the year begin:	147 420	92 886	11 661	7.9%	45 097	30.6%	124 597	134.1%	226 222	243.5%	11 661	12.6%	74 327	100.0%	204.4%
Cash/cash equivalents at the year end:	120 127	95 200	45 097	37.5%	124 597	103.7%	226 222	237.6%	36 328	38.2%	36 328	38.2%	(125 880)	(85.4%)	(128.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 772	24.1%	27	.1%	5 439	16.9%	18 963	58.9%	32 201	8.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	47 380	50.8%	73	.1%	10 783	11.6%	35 042	37.6%	93 278	24.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30 500	19.3%	96	.1%	15 324	9.7%	112 020	70.9%	157 940	42.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 469	21.2%	4	.1%	1 185	17.1%	4 280	61.7%	6 937	1.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 917	24.5%	22	.1%	4 426	13.7%	19 911	61.7%	32 277	8.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	321	9.2%	-	-	277	8.0%	2 879	82.8%	3 476	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	3 282	10.0%	4	-	2 928	8.9%	26 610	81.1%	32 824	8.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 269	13.8%	1 364	8.3%	2 043	12.5%	10 735	65.4%	16 411	4.4%	-	-	-	-
Total By Income Source	100 910	26.9%	1 589	.4%	42 405	11.3%	230 439	61.4%	375 343	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 342	10.0%	82	.1%	10 007	8.8%	92 121	81.1%	113 552	30.3%	-	-	-	-
Commercial	23 670	33.7%	90	.1%	8 153	11.6%	38 418	54.6%	70 332	18.7%	-	-	-	-
Households	65 286	34.6%	1 409	.7%	23 790	12.6%	98 390	52.1%	188 874	50.3%	-	-	-	-
Other	613	23.7%	8	.3%	454	17.6%	1 510	58.4%	2 585	.7%	-	-	-	-
Total By Customer Group	100 910	26.9%	1 589	.4%	42 405	11.3%	230 439	61.4%	375 343	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	88 651	27.4%	60 513	18.7%	55 808	17.3%	118 177	36.6%	323 149	29.1%
Bulk Water	-	-	60	-	1 202	.9%	132 941	99.1%	134 203	12.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	1 642	4.7%	-	-	33 011	95.3%	34 653	3.1%
Trade Creditors	62 540	21.1%	27 991	9.4%	11 637	3.9%	194 564	65.6%	296 732	26.7%
Auditor-General	99	2.7%	-	-	776	21.2%	2 789	76.1%	3 664	.3%
Other	14 821	4.6%	15 098	4.7%	12 122	3.8%	277 360	86.8%	319 401	28.7%
Total	166 111	14.9%	105 303	9.5%	81 545	7.3%	758 843	68.3%	1 111 802	100.0%

Contact Details

Municipal Manager	Mr Neil Diamond (acting)	013 759 2041
Financial Manager	Mr Wiseman Khumalo	013 759 9060

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	253 039	251 651	103 232	40.8%	82 235	32.5%	64 836	25.8%	3 987	1.6%	254 290	101.0%	4 262	101.8%	(6.4%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	150	262	55	36.5%	22	14.4%	63	23.9%	101	38.5%	240	91.4%	52	114.7%	92.6%
Interest earned - external investments	8 500	6 500	1 315	15.5%	534	6.3%	3 489	53.7%	3 368	51.8%	8 706	133.9%	3 734	109.2%	(9.8%)
Interest earned - outstanding debtors	-	-	5	-	6	-	6	-	13	-	30	-	8	-	57.4%
Dividends received	140	140	-	-	-	-	-	-	-	-	-	-	133	95.0%	(100.0%)
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	100	-	62	62.5%	370	369.8%	462	-	291	-	1 186	-	11	51.0%	2 438.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	243 449	243 449	101 655	41.8%	81 091	33.3%	60 703	24.9%	-	-	243 449	100.0%	-	101.4%	-
Other own revenue	700	1 300	140	20.0%	213	30.4%	55	4.2%	213	16.4%	620	47.7%	322	116.7%	(33.8%)
Gains on disposal of PPE	-	-	-	-	-	-	59	-	-	-	59	-	-	-	-
Operating Expenditure	250 480	250 982	45 587	18.2%	63 269	25.3%	47 257	18.8%	63 266	25.2%	219 379	87.4%	58 709	86.8%	7.8%
Employee related costs	132 345	130 695	30 193	22.8%	30 728	23.2%	29 743	22.8%	33 656	25.8%	124 321	95.1%	31 322	92.8%	7.5%
Remuneration of councillors	15 975	16 236	3 826	24.0%	3 884	24.3%	4 260	26.2%	3 974	24.5%	15 944	98.2%	3 365	100.9%	18.1%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 141	12 141	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	21 396	-	-	-	10 691	50.0%	-	-	10 719	-	21 410	-	10 683	99.9%	.3%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	1 401	78.3%	(100.0%)
Other Materials	4 972	-	-	-	14	.3%	-	-	453	-	468	-	1 038	38.1%	(56.3%)
Contracted services	22 160	-	1 876	8.5%	4 397	19.8%	5 366	-	4 762	-	16 401	-	3 315	71.1%	43.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	41 491	91 909	9 691	23.4%	13 554	32.7%	7 889	8.6%	9 701	10.6%	40 835	44.4%	7 586	98.8%	27.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 559	670	57 645		18 966		17 579		(59 279)		34 911		(54 448)		
Transfers recognised - capital	2 352	2 352	1 646	70.0%	-	-	706	30.0%	-	-	2 352	100.0%	-	10.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 911	3 022	59 291		18 966		18 285		(59 279)		37 263		(54 448)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 911	3 022	59 291		18 966		18 285		(59 279)		37 263		(54 448)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 911	3 022	59 291		18 966		18 285		(59 279)		37 263		(54 448)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 911	3 022	59 291		18 966		18 285		(59 279)		37 263		(54 448)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	29 052	27 163	6 468	22.3%	1 796	6.2%	2 699	9.9%	8 103	29.8%	19 066	70.2%	18 290	67.8%	(55.7%)
National Government	2 352	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 352	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 700	27 163	6 468	24.2%	1 796	6.7%	2 699	9.9%	8 103	29.8%	19 066	70.2%	18 290	72.2%	(55.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 052	27 163	6 468	22.3%	1 796	6.2%	2 699	9.9%	8 103	29.8%	19 066	70.2%	18 290	67.8%	(55.7%)
Governance and Administration	3 000	3 111	953	31.8%	554	18.5%	687	22.1%	335	10.8%	2 529	81.3%	1 253	67.0%	(73.3%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 000	3 111	953	31.8%	554	18.5%	687	22.1%	335	10.8%	2 529	81.3%	1 253	67.0%	(73.3%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 852	3 852	175	3.0%	897	15.3%	555	14.4%	906	23.5%	2 533	65.7%	17 037	255.3%	(94.7%)
Planning and Development	2 000	3 852	-	-	-	-	-	-	486	12.6%	486	12.6%	17 037	761.5%	(97.1%)
Road Transport	3 852	-	175	4.5%	897	23.3%	555	-	420	-	2 047	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	20 100	20 100	5 340	26.6%	345	1.7%	1 457	7.2%	6 862	34.1%	14 004	69.7%	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	3 266	-	327	-	22	-	-	-	3 615	-	-	-	-
Waste Water Management	20 100	20 100	2 075	10.3%	18	.1%	1 435	7.1%	6 862	34.1%	10 390	51.7%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	255 391	254 003	104 878	41.1%	82 235	32.2%	64 839	25.5%	4 004	1.6%	255 956	100.8%	4 261	100.4%	(6.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	950	1 562	257	27.1%	604	63.6%	641	41.0%	623	39.8%	2 124	136.0%	390	118.7%	59.8%
Government - operating	243 449	243 449	101 655	41.8%	81 091	33.3%	60 703	24.9%	-	-	243 449	100.0%	-	100.7%	-
Government - capital	2 352	2 352	1 646	70.0%	-	-	-	-	-	-	1 646	70.0%	-	30.0%	-
Interest	8 500	6 500	1 320	15.5%	540	6.4%	3 495	53.8%	3 238	49.8%	8 593	132.2%	3 739	109.5%	(13.4%)
Dividends	140	140	-	-	-	-	-	-	143	102.2%	143	102.2%	133	95.0%	7.6%
Payments	(231 793)	(233 849)	(45 587)	19.7%	(63 270)	27.3%	(47 263)	20.2%	(63 287)	27.1%	(219 406)	93.8%	(58 710)	92.2%	7.8%
Suppliers and employees	(216 943)	(217 445)	(45 587)	21.0%	(52 579)	24.2%	(47 263)	21.7%	(52 568)	24.2%	(197 996)	91.1%	(48 027)	94.2%	9.5%
Finance charges	(14 850)	(16 404)	-	-	(10 691)	72.0%	-	-	(10 719)	65.3%	(21 410)	130.5%	(10 683)	65.1%	.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	23 598	20 154	59 291	251.3%	18 966	80.4%	17 576	87.2%	(59 283)	(294.1%)	36 550	181.4%	(54 448)	235.2%	8.9%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 052)	(2 352)	(6 469)	22.3%	(2 779)	9.6%	(782)	33.2%	-	-	(10 030)	426.4%	(6 237)	32.2%	(100.0%)
Capital assets	(29 052)	(2 352)	(6 469)	22.3%	(2 779)	9.6%	(782)	33.2%	-	-	(10 030)	426.4%	(6 237)	32.2%	(100.0%)
Net Cash from/(used) Investing Activities	(29 052)	(2 352)	(6 469)	22.3%	(2 779)	9.6%	(782)	33.2%	-	-	(10 030)	426.4%	(6 237)	32.2%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 545)	(4 992)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(6 545)	(4 992)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(6 545)	(4 992)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(11 999)	12 810	52 822	(440.2%)	16 187	(134.9%)	16 794	131.1%	(59 283)	(462.8%)	26 520	207.0%	(60 686)	(69.2%)	(2.3%)
Cash/cash equivalents at the year begin:	64 882	94 931	64 882	100.0%	117 704	181.4%	133 891	141.0%	150 685	158.7%	64 882	68.3%	81 481	-	84.9%
Cash/cash equivalents at the year end:	52 883	107 741	117 704	222.6%	133 891	253.2%	150 685	139.9%	91 402	84.8%	91 402	84.8%	20 795	32.1%	339.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	8	100.0%	-	-	-	-	-	-	8	100.0%
Total	8	100.0%	-	-	-	-	-	-	8	100.0%

Contact Details

Municipal Manager	Mr S Siboza	013 759 8525
Financial Manager	Ms G Dube	013 759 8512

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOE MOROLONG (NC451)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	184 302	184 302	64 205	34.8%	72 494	39.3%	40 767	22.1%	5 552	3.0%	183 018	99.3%	10 701	100.4%	(48.1%)
Property rates	26 623	26 623	861	3.2%	585	2.2%	382	1.4%	61	.2%	1 889	7.1%	4 621	112.5%	(98.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	4 734	4 734	496	10.5%	227	4.8%	516	10.9%	195	4.1%	1 433	30.3%	255	46.5%	(23.8%)
Service charges - water revenue	12 321	12 321	4 958	40.2%	3 845	31.2%	4 312	35.0%	2 656	21.6%	15 771	128.0%	4 311	90.0%	(38.4%)
Service charges - sanitation revenue	2 103	2 103	618	29.4%	618	29.4%	618	29.4%	412	19.6%	2 264	107.7%	576	117.2%	(28.6%)
Service charges - refuse revenue	1 211	1 211	354	29.2%	354	29.2%	354	29.2%	236	19.5%	1 298	107.2%	331	134.1%	(28.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	136	136	16	11.4%	11	7.7%	7	5.1%	1	.7%	34	24.9%	46	77.3%	(98.0%)
Interest earned - external investments	1 000	1 000	96	9.6%	78	7.8%	149	14.9%	130	13.0%	452	45.2%	230	76.3%	(43.6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	10	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	133 787	133 787	56 175	42.0%	38 131	28.5%	33 338	24.9%	-	-	127 644	95.4%	-	104.5%	-
Other own revenue	2 378	2 378	632	26.6%	28 647	1 204.5%	1 092	45.9%	1 863	78.3%	32 233	1 355.2%	331	130.0%	463.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	178 438	178 438	26 644	14.9%	52 624	29.5%	33 498	18.8%	20 375	11.4%	133 141	74.6%	37 331	79.5%	(45.4%)
Employee related costs	67 354	67 354	13 717	20.4%	16 812	25.0%	15 614	23.2%	9 708	14.4%	55 852	82.9%	13 319	97.1%	(27.1%)
Remuneration of councillors	11 104	11 104	2 828	25.5%	2 910	26.2%	2 856	25.7%	1 908	17.2%	10 503	94.6%	2 944	105.5%	(35.2%)
Debt impairment	20 087	20 087	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 001	13 001	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	269	269	82	30.6%	342	127.1%	184	68.3%	157	58.3%	765	284.2%	356	161.4%	(56.0%)
Bulk purchases	13 716	13 716	418	3.1%	6 864	50.0%	2 584	18.8%	627	4.6%	10 494	76.5%	4 072	95.5%	(84.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	8 950	8 950	4 751	53.1%	6 439	71.9%	2 097	23.4%	2 014	22.5%	15 300	170.9%	4 541	76.7%	(55.7%)
Transfers and grants	4 215	4 215	-	-	817	19.4%	867	20.6%	908	21.5%	2 592	61.5%	-	42.1%	(100.0%)
Other expenditure	39 741	39 741	4 847	12.2%	18 440	46.4%	9 296	23.4%	5 053	12.7%	37 636	94.7%	12 099	73.1%	(58.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 865	5 865	37 561		19 870		7 269		(14 823)		49 877		(26 631)		
Transfers recognised - capital	116 324	116 324	34 306	29.5%	65 485	56.3%	18 053	15.5%	-	-	117 844	101.3%	-	111.1%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	122 189	122 189	71 867		85 355		25 322		(14 823)		167 721		(26 631)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	122 189	122 189	71 867		85 355		25 322		(14 823)		167 721		(26 631)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	122 189	122 189	71 867		85 355		25 322		(14 823)		167 721		(26 631)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	122 189	122 189	71 867		85 355		25 322		(14 823)		167 721		(26 631)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	120 535	120 535	19 201	15.9%	30 908	25.6%	22 749	18.9%	7 657	6.4%	80 515	66.8%	34 264	92.0%	(77.7%)
National Government	113 868	113 868	18 595	16.3%	30 908	27.1%	21 679	19.0%	5 827	5.1%	77 010	67.6%	33 677	94.0%	(82.7%)
Provincial Government	10	10	-	-	-	-	1 024	10 244.3%	386	3 860.2%	1 410	14 104.5%	191	-	102.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	113 878	113 878	18 595	16.3%	30 908	27.1%	22 704	19.9%	6 213	5.5%	78 420	68.9%	33 868	94.2%	(81.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 657	6 657	606	9.1%	-	-	45	.7%	1 444	21.7%	2 095	31.5%	396	71.2%	264.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	120 535	120 535	19 201	15.9%	30 908	25.6%	22 749	18.9%	7 657	6.4%	80 515	66.8%	34 264	92.0%	(77.7%)
Governance and Administration	2 095	2 095	440	21.0%	-	-	136	6.5%	1 464	69.9%	2 041	97.4%	40	35.6%	3 565.7%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Budget & Treasury Office	2 095	2 095	-	-	-	-	91	4.3%	21	1.0%	111	5.3%	-	14.5%	(100.0%)
Corporate Services	-	-	440	-	-	-	45	-	1 444	-	1 929	-	40	-	3 514.2%
Community and Public Safety	3 410	3 410	166	4.9%	-	-	-	-	-	-	166	4.9%	1 337	76.2%	(100.0%)
Community & Social Services	3 360	3 360	166	4.9%	-	-	-	-	-	-	166	4.9%	1 095	84.3%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	50	50	-	-	-	-	-	-	-	-	-	-	241	63.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 354	14 354	2 995	20.9%	9 001	62.7%	3 088	21.5%	386	2.7%	15 470	107.8%	4 316	65.5%	(91.1%)
Planning and Development	1 447	1 447	-	-	185	12.8%	1 024	70.8%	386	26.7%	1 596	110.3%	-	-	(100.0%)
Road Transport	12 907	12 907	2 995	23.2%	8 816	68.3%	2 063	16.0%	-	-	13 874	107.5%	4 316	65.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	100 676	100 676	15 600	15.5%	21 906	21.8%	19 525	19.4%	5 807	5.8%	62 839	62.4%	28 572	99.9%	(79.7%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	85 315	85 315	13 653	16.0%	20 850	24.4%	19 525	22.9%	5 807	6.8%	59 835	70.1%	28 333	102.9%	(79.5%)
Waste Water Management	15 361	15 361	1 948	12.7%	1 057	6.9%	-	-	-	-	3 004	19.6%	239	87.9%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	284 176	284 176	94 314	33.2%	135 817	47.8%	57 914	20.4%	18 784	6.6%	306 830	108.0%	4 896	91.4%	283.7%
Property rates, penalties and collection charges	17 305	17 305	422	2.4%	1 151	6.7%	1 311	7.6%	274	1.6%	3 158	18.3%	645	21.2%	(57.5%)
Service charges	13 239	13 239	3 006	22.7%	2 672	20.2%	4 629	35.0%	3 539	26.7%	13 847	104.6%	3 620	120.3%	(2.2%)
Other revenue	2 521	2 521	308	12.2%	28 303	1 122.6%	434	17.2%	14 842	588.7%	43 886	1 740.7%	401	91.6%	3 597.7%
Government - operating	133 787	133 787	56 175	42.0%	38 131	28.5%	33 338	24.9%	-	-	127 644	95.4%	-	55.4%	-
Government - capital	116 324	116 324	34 306	29.5%	65 483	56.3%	18 053	15.5%	-	-	117 842	101.3%	-	152.2%	-
Interest	1 000	1 000	96	9.6%	78	7.8%	149	14.9%	130	13.0%	452	45.2%	230	11.8%	(43.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(145 349)	(145 349)	(30 321)	20.9%	(62 849)	43.2%	(28 727)	19.8%	(24 158)	16.6%	(146 054)	100.5%	(22 230)	128.4%	8.7%
Suppliers and employees	(140 865)	(140 865)	(30 239)	21.5%	(61 690)	43.8%	(27 676)	19.6%	(23 093)	16.4%	(142 698)	101.3%	(21 874)	130.7%	5.6%
Finance charges	(269)	(269)	(82)	30.6%	(342)	127.1%	(184)	68.3%	(157)	58.3%	(765)	284.2%	(356)	161.4%	(56.0%)
Transfers and grants	(4 215)	(4 215)	-	-	(817)	19.4%	(867)	20.6%	(908)	21.5%	(2 592)	61.5%	-	42.1%	(100.0%)
Net Cash from/(used) Operating Activities	138 827	138 827	63 993	46.1%	72 969	52.6%	29 187	21.0%	(5 373)	(3.9%)	160 775	115.8%	(17 334)	53.6%	(69.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(120 535)	(120 535)	(38 277)	31.8%	(50 181)	41.6%	(12 334)	10.2%	(7 657)	6.4%	(108 449)	90.0%	(11 171)	64.8%	(31.5%)
Capital assets	(120 535)	(120 535)	(38 277)	31.8%	(50 181)	41.6%	(12 334)	10.2%	(7 657)	6.4%	(108 449)	90.0%	(11 171)	64.8%	(31.5%)
Net Cash from/(used) Investing Activities	(120 535)	(120 535)	(38 277)	31.8%	(50 181)	41.6%	(12 334)	10.2%	(7 657)	6.4%	(108 449)	90.0%	(11 171)	64.8%	(31.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	18 293	18 293	25 716	140.6%	22 787	124.6%	16 853	92.1%	(13 031)	(71.2%)	52 326	286.0%	(28 505)	5.0%	(54.3%)
Cash/cash equivalents at the year begin:	2 340	2 340	(8 319)	(355.5%)	17 398	743.4%	40 185	1 717.2%	57 038	2 437.4%	(8 319)	(355.5%)	30 898	(4.0%)	84.6%
Cash/cash equivalents at the year end:	20 633	20 633	17 398	84.3%	40 185	194.8%	57 038	276.4%	44 007	213.3%	44 007	213.3%	2 393	(591.1%)	1 739.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Tebogo Tlhoaele	053 773 9300
Financial Manager	Ms Masego Valentine Bele	053 773 9300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GA-SEGONYANA (NC452)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	382 890	398 660	133 480	34.9%	101 040	26.4%	87 369	21.9%	45 267	11.4%	367 156	92.1%	36 943	96.9%	22.5%
Property rates	44 668	44 668	33 584	75.2%	4 352	9.7%	4 125	9.2%	2 875	6.4%	44 936	100.6%	1 159	95.0%	148.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	99 852	98 510	22 200	22.2%	25 119	25.2%	22 687	23.0%	20 733	21.0%	90 739	92.1%	16 597	90.8%	24.9%
Service charges - water revenue	23 958	24 458	3 938	16.4%	6 006	25.1%	5 620	23.0%	3 487	14.3%	19 051	77.9%	2 809	100.1%	24.1%
Service charges - sanitation revenue	6 943	10 443	2 687	38.7%	2 976	42.9%	2 691	25.8%	902	8.6%	9 256	88.6%	2 257	98.7%	(60.0%)
Service charges - refuse revenue	7 845	8 859	2 099	26.8%	2 081	26.5%	2 056	23.2%	2 046	23.1%	8 282	93.5%	6 570	140.0%	(68.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	765	658	83	10.8%	241	31.5%	178	27.0%	465	70.6%	966	146.8%	93	44.0%	397.9%
Interest earned - external investments	2 992	2 992	1 144	38.2%	702	23.5%	442	14.8%	549	18.3%	2 836	94.8%	380	92.5%	44.5%
Interest earned - outstanding debtors	8 800	8 907	1 471	16.7%	1 601	18.2%	1 571	17.6%	1 552	17.4%	6 194	69.5%	886	82.6%	75.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 009	5 009	55	.8%	122	1.7%	59	1.2%	80	1.6%	317	6.3%	149	24.6%	(46.3%)
Licences and permits	5 728	2 678	617	10.8%	673	11.7%	503	18.8%	623	23.3%	2 417	90.3%	1 111	94.3%	(43.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	166 052	166 052	55 143	33.2%	55 922	33.7%	40 142	24.2%	5 339	3.2%	156 547	94.3%	3 683	99.1%	45.0%
Other own revenue	8 279	25 427	10 459	126.3%	1 245	15.0%	7 294	28.7%	6 617	26.0%	25 616	100.7%	1 249	103.5%	430.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	381 446	391 169	48 531	12.7%	90 566	23.7%	55 034	14.1%	128 990	33.0%	323 121	82.6%	77 997	79.5%	65.4%
Employee related costs	126 395	114 964	6 468	5.1%	29 784	23.6%	9 705	8.4%	58 262	50.7%	104 220	90.7%	14 136	81.8%	312.1%
Remuneration of councillors	9 524	9 524	2 999	31.5%	1 457	15.3%	1	-	4 832	50.7%	9 289	97.5%	1 471	91.3%	228.5%
Debt impairment	1 035	1 035	9	.9%	-	-	14	1.3%	-	-	23	2.2%	449	99.9%	(100.0%)
Depreciation and asset impairment	43 875	43 875	-	-	-	-	-	-	-	-	-	-	25 758	71.2%	(100.0%)
Finance charges	5 414	8 164	1 241	22.9%	2 376	43.9%	1 645	20.2%	2 274	27.9%	7 536	92.3%	1 764	101.5%	28.9%
Bulk purchases	105 073	104 953	19 309	18.4%	31 602	30.1%	17 766	16.9%	27 729	26.4%	96 406	91.9%	17 389	83.2%	59.5%
Other Materials	8 292	10 817	1 279	15.4%	1 204	14.5%	3 821	35.3%	8 291	76.7%	14 595	134.9%	3 648	65.3%	127.3%
Contracted services	42 452	51 654	7 766	18.3%	14 257	33.6%	11 968	23.2%	21 450	41.5%	55 441	107.3%	13 439	83.4%	59.6%
Transfers and grants	50	55	7	14.6%	15	29.5%	5	8.4%	7	12.1%	33	60.6%	9	6%	(26.1%)
Other expenditure	39 337	46 129	9 452	24.0%	9 870	25.1%	10 109	21.9%	6 145	13.3%	35 577	77.1%	(66)	62.1%	(9 354.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 443	7 490	84 950		10 475		32 334		(83 723)		44 036		(41 054)		
Transfers recognised - capital	94 432	102 375	19 166	20.3%	32 922	34.9%	28 347	27.7%	14 028	13.7%	94 462	92.3%	16 572	99.2%	(15.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	95 875	109 865	104 115		43 396		60 682		(69 695)		138 498		(24 483)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	95 875	109 865	104 115		43 396		60 682		(69 695)		138 498		(24 483)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	95 875	109 865	104 115		43 396		60 682		(69 695)		138 498		(24 483)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	95 875	109 865	104 115		43 396		60 682		(69 695)		138 498		(24 483)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	100 176	106 200	18 492	18.5%	41 119	41.0%	32 721	30.8%	28 268	26.6%	120 601	113.6%	22 715	109.9%	24.4%
National Government	94 432	102 375	18 492	19.6%	41 119	43.5%	32 721	32.0%	28 268	27.6%	120 601	117.8%	21 084	126.9%	34.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	94 432	102 375	18 492	19.6%	41 119	43.5%	32 721	32.0%	28 268	27.6%	120 601	117.8%	21 084	126.9%	34.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 745	3 826	-	-	-	-	-	-	-	-	-	-	1 631	12.6%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	100 176	106 200	18 492	18.5%	41 119	41.0%	32 721	30.8%	28 268	26.6%	120 601	113.6%	22 715	109.9%	24.4%
Governance and Administration	2 620	1 901	-	-	-	-	-	-	-	-	-	-	-	15.2%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 620	1 901	-	-	-	-	-	-	-	-	-	-	-	15.2%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	19 716	9 679	612	3.1%	1 636	8.3%	347	3.6%	7 931	81.9%	10 526	108.8%	(184)	113.4%	(4 409.6%)
Community & Social Services	7 591	6 059	612	8.1%	1 636	21.5%	347	5.7%	4 861	80.2%	7 456	123.0%	(184)	116.7%	(2 741.2%)
Sport And Recreation	11 840	3 550	-	-	-	-	-	-	3 070	86.5%	3 070	86.5%	-	13.8%	(100.0%)
Public Safety	285	70	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 840	30 677	3 657	11.5%	3 015	9.5%	10 747	35.0%	7 421	24.2%	24 840	81.0%	11 381	80.5%	(34.8%)
Planning and Development	1 438	1 305	-	-	-	-	-	-	-	-	-	-	1 631	13.7%	(100.0%)
Road Transport	30 327	29 372	3 657	12.1%	3 015	9.9%	10 747	36.6%	7 421	25.3%	24 840	84.6%	9 750	103.7%	(23.9%)
Environmental Protection	75	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	46 000	63 943	14 223	30.9%	36 468	79.3%	21 627	33.8%	12 916	20.2%	85 235	133.3%	11 518	143.4%	12.1%
Electricity	1 000	18 943	14 223	1 422.3%	12 718	1 271.8%	1 211	6.4%	-	-	28 152	148.6%	4 617	109.2%	(100.0%)
Water	11 317	11 317	-	-	5 702	50.4%	3 509	31.0%	2 555	22.6%	11 766	104.0%	4 795	94.2%	(46.7%)
Waste Water Management	33 683	33 683	-	-	18 049	53.6%	16 908	50.2%	10 361	30.8%	45 317	134.5%	2 106	-	392.0%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	444 224	467 254	147 618	33.2%	118 770	26.7%	133 873	28.7%	58 754	12.6%	459 015	98.2%	62 207	100.2%	(5.6%)
Property rates, penalties and collection charges	37 968	35 734	15 522	40.9%	7 420	19.5%	6 694	18.7%	5 908	16.5%	35 545	99.5%	14 862	129.7%	(60.2%)
Service charges	117 807	120 929	29 792	25.3%	29 269	24.8%	34 014	28.1%	42 962	35.5%	136 036	112.5%	41 402	112.7%	3.8%
Other revenue	16 174	30 265	1 653	10.2%	1 832	11.3%	8 035	26.5%	7 785	25.7%	19 304	63.8%	3 783	96.4%	105.8%
Government - operating	166 052	166 052	57 334	34.5%	48 446	29.2%	36 585	22.0%	-	-	142 364	85.7%	-	88.3%	-
Government - capital	94 432	102 375	40 703	43.1%	29 500	31.2%	46 534	45.5%	-	-	116 737	114.0%	-	91.7%	-
Interest	11 792	11 899	2 614	22.2%	2 303	19.5%	2 012	16.9%	2 100	17.6%	9 029	75.9%	2 161	96.2%	(2.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(365 237)	(347 294)	(96 455)	26.4%	(82 392)	22.6%	(85 654)	24.7%	(83 959)	24.2%	(348 460)	100.3%	(81 394)	92.1%	3.2%
Suppliers and employees	(359 772)	(339 075)	(96 420)	26.8%	(80 968)	22.5%	(84 005)	24.8%	(81 679)	24.1%	(343 070)	101.2%	(79 622)	91.9%	2.6%
Finance charges	(5 414)	(8 164)	(28)	.5%	(1 409)	26.0%	(1 645)	20.2%	(2 274)	27.9%	(5 356)	65.6%	(1 763)	101.5%	29.0%
Transfers and grants	(50)	(55)	(7)	14.6%	(15)	29.5%	(5)	8.4%	(7)	12.1%	(33)	60.6%	(9)	12.9%	(26.1%)
Net Cash from/(used) Operating Activities	78 988	119 960	51 163	64.8%	36 378	46.1%	48 219	40.2%	(25 205)	(21.0%)	110 555	92.2%	(19 187)	138.3%	31.4%
Cash Flow from Investing Activities															
Receipts	62 019	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	62 019	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(100 176)	(106 200)	(18 492)	18.5%	(40 638)	40.6%	(32 721)	30.8%	(28 268)	26.6%	(120 119)	113.1%	(17 405)	90.0%	62.4%
Capital assets	(100 176)	(106 200)	(18 492)	18.5%	(40 638)	40.6%	(32 721)	30.8%	(28 268)	26.6%	(120 119)	113.1%	(17 405)	90.0%	62.4%
Net Cash from/(used) Investing Activities	(38 157)	(106 200)	(18 492)	48.5%	(40 638)	106.5%	(32 721)	30.8%	(28 268)	26.6%	(120 119)	113.1%	(17 405)	133.6%	62.4%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 550)	-	(48)	1.1%	(828)	18.2%	(50)	-	(34)	-	(960)	-	(1 401)	106.6%	(97.6%)
Repayment of borrowing	(4 550)	-	(48)	1.1%	(828)	18.2%	(50)	-	(34)	-	(960)	-	(1 401)	106.6%	(97.6%)
Net Cash from/(used) Financing Activities	(4 550)	-	(48)	1.1%	(828)	18.2%	(50)	-	(34)	-	(960)	-	(1 401)	106.9%	(97.6%)
Net Increase/(Decrease) in cash held	36 281	13 760	32 623	89.9%	(5 088)	(14.0%)	15 447	112.3%	(53 507)	(388.9%)	(10 524)	(76.5%)	(37 993)	446.8%	40.8%
Cash/cash equivalents at the year begin:	2 606	11 688	11 063	424.5%	43 686	1 676.2%	38 598	330.2%	54 046	462.4%	11 063	94.7%	49 056	388.0%	10.2%
Cash/cash equivalents at the year end:	38 887	25 448	43 686	112.3%	38 598	99.3%	54 046	212.4%	539	2.1%	539	2.1%	11 063	424.5%	(95.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 541	18.9%	811	10.0%	482	5.9%	5 313	65.2%	8 146	7.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 238	42.0%	1 024	10.1%	759	7.5%	4 075	40.4%	10 096	9.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	455	1.4%	459	1.4%	209	.6%	31 004	96.5%	32 126	28.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	839	4.5%	531	2.9%	409	2.2%	16 704	90.4%	18 483	16.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	599	4.8%	356	2.9%	287	2.3%	11 227	90.0%	12 469	11.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	510	2.8%	518	2.8%	503	2.7%	16 804	91.7%	18 335	16.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	745	6.5%	436	3.8%	98	.9%	10 209	88.9%	11 489	10.3%	-	-	-	-
Total By Income Source	8 928	8.0%	4 134	3.7%	2 747	2.5%	95 336	85.8%	111 145	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 267	8.0%	639	4.1%	211	1.3%	13 633	86.6%	15 749	14.2%	-	-	-	-
Commercial	4 677	31.7%	1 210	8.2%	821	5.6%	8 034	54.5%	14 742	13.3%	-	-	-	-
Households	2 426	3.5%	2 137	3.1%	1 587	2.3%	63 642	91.2%	69 792	62.8%	-	-	-	-
Other	558	5.1%	148	1.4%	129	1.2%	10 027	92.3%	10 862	9.8%	-	-	-	-
Total By Customer Group	8 928	8.0%	4 134	3.7%	2 747	2.5%	95 336	85.8%	111 145	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	28 645	100.0%	28 645	69.0%
Bulk Water	2 366	20.0%	7 099	60.0%	2 366	20.0%	-	-	11 831	28.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(70)	(6.6%)	-	-	-	-	1 138	106.6%	1 068	2.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 296	5.5%	7 099	17.1%	2 366	5.7%	29 783	71.7%	41 544	100.0%

Contact Details

Municipal Manager	Mr Martin Tsatsimpe	053 712 9333
Financial Manager	Mr Kagiso Bophelo Noke	053 712 9370

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GAMAGARA (NC453)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	381 081	321 534	90 108	23.6%	97 324	25.5%	104 191	32.4%	71 521	22.2%	363 144	112.9%	-	1 280.6%	(100.0%)
Property rates	55 188	56 810	22 680	41.1%	28 916	52.4%	27 391	48.2%	19 990	35.2%	98 977	174.2%	-	581.5%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	131 156	132 833	36 706	28.0%	29 710	22.7%	33 718	25.4%	37 371	28.1%	137 505	103.5%	-	557.4%	(100.0%)
Service charges - water revenue	69 925	37 098	10 187	14.6%	8 362	12.0%	11 739	31.6%	4 379	11.8%	34 667	93.4%	-	4 535.3%	(100.0%)
Service charges - sanitation revenue	35 333	11 235	3 372	9.5%	2 245	6.4%	5 390	48.0%	2 297	20.4%	13 304	118.4%	-	931.9%	(100.0%)
Service charges - refuse revenue	25 061	26 583	6 514	26.0%	6 778	27.0%	7 113	26.8%	4 663	17.5%	25 068	94.3%	-	96.1%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	466	466	53	11.3%	149	32.0%	69	14.7%	50	10.7%	320	68.7%	-	108.9%	(100.0%)
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	215	215	84	39.2%	47	22.0%	61	28.4%	144	67.2%	337	156.8%	-	58.1%	(100.0%)
Licences and permits	310	984	261	84.1%	166	53.7%	202	20.5%	171	17.4%	800	81.3%	-	1 851.2%	(100.0%)
Agency services	2 136	5 418	1 301	60.9%	927	43.4%	1 137	21.0%	225	4.1%	3 590	66.3%	-	-	(100.0%)
Transfers recognised - operational	37 069	33 669	8 411	22.7%	17 993	48.5%	8 252	24.5%	-	-	34 656	102.9%	-	145.3%	-
Other own revenue	4 223	4 223	524	12.4%	1 436	34.0%	2 584	61.2%	2 196	52.0%	6 741	159.6%	-	7.1%	(100.0%)
Gains on disposal of PPE	20 000	12 000	14	.1%	594	3.0%	6 535	54.5%	36	.3%	7 178	59.8%	-	-	(100.0%)
Operating Expenditure	495 955	512 005	105 706	21.3%	104 000	21.0%	82 788	16.2%	61 015	11.9%	353 510	69.0%	-	29.9%	(100.0%)
Employee related costs	151 434	152 203	32 556	21.5%	39 423	26.0%	34 357	22.6%	22 416	14.7%	128 751	84.6%	-	52.8%	(100.0%)
Remuneration of councillors	4 780	6 274	1 195	25.0%	1 238	25.9%	1 353	21.6%	1 917	30.5%	5 703	90.9%	-	63.4%	(100.0%)
Debt impairment	13 884	13 884	-	-	-	-	11 965	86.2%	923	6.6%	12 888	92.8%	-	-	(100.0%)
Depreciation and asset impairment	54 060	54 060	13 541	25.0%	4 505	8.3%	174	.3%	-	-	18 220	33.7%	-	-	-
Finance charges	3 085	17 849	2 976	96.5%	3 911	126.8%	3 212	18.0%	4 532	25.4%	14 631	82.0%	-	.1%	(100.0%)
Bulk purchases	138 258	138 258	35 702	25.8%	27 350	19.8%	15 798	11.4%	14 617	10.6%	93 469	67.6%	-	21.3%	(100.0%)
Other Materials	13 939	12 242	454	3.3%	1 010	7.2%	2 133	17.4%	1 244	10.2%	4 841	39.5%	-	44.1%	(100.0%)
Contracted services	45 536	52 853	9 156	20.1%	12 978	28.5%	7 637	14.4%	6 722	12.7%	36 492	69.0%	-	57.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	70 978	64 383	10 127	14.3%	13 585	19.1%	6 159	9.6%	8 643	13.4%	38 514	59.8%	-	10.7%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(114 873)	(190 472)	(15 598)		(6 677)		21 403		10 507		9 634		-		
Transfers recognised - capital	75 482	49 145	10 000	13.2%	-	-	-	-	-	-	10 000	20.3%	-	60.7%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(39 391)	(141 327)	(5 598)		(6 677)		21 403		10 507		19 634		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(39 391)	(141 327)	(5 598)		(6 677)		21 403		10 507		19 634		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(39 391)	(141 327)	(5 598)		(6 677)		21 403		10 507		19 634		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(39 391)	(141 327)	(5 598)		(6 677)		21 403		10 507		19 634		-		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	75 482	75 482	10 316	13.7%	3 422	4.5%	1 298	1.7%	4 834	6.4%	19 871	26.3%	13 473	42.4%	(64.1%)
National Government	74 570	74 570	10 316	13.8%	3 422	4.6%	1 298	1.7%	4 834	6.5%	19 871	26.6%	10 825	43.5%	(55.3%)
Provincial Government	912	912	-	-	-	-	-	-	-	-	-	-	47	12.5%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	75 482	75 482	10 316	13.7%	3 422	4.5%	1 298	1.7%	4 834	6.4%	19 871	26.3%	10 872	43.1%	(55.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	2 601	39.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	75 482	75 482	10 316	13.7%	3 422	4.5%	1 298	1.7%	4 834	6.4%	19 871	26.3%	13 473	42.4%	(64.1%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	1 053	23.1%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	.3%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	1 053	-	(100.0%)
Community and Public Safety	2 147	2 147	15	.7%	272	12.7%	-	-	-	-	287	13.4%	1 905	24.0%	(100.0%)
Community & Social Services	912	912	15	1.7%	272	29.8%	-	-	-	-	287	31.5%	47	13.9%	(100.0%)
Sport And Recreation	1 235	1 235	-	-	-	-	-	-	-	-	-	-	1 858	26.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	97	6.4%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	26	1.9%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	70	41.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	73 335	73 335	10 301	14.0%	3 151	4.3%	1 298	1.8%	4 834	6.6%	19 583	26.7%	10 418	47.3%	(53.6%)
Electricity	18 035	18 035	8 391	46.5%	1 810	10.0%	820	4.5%	2 402	13.3%	13 424	74.4%	7 295	62.1%	(67.1%)
Water	41 587	41 587	1 910	4.6%	1 340	3.2%	478	1.1%	2 432	5.8%	6 160	14.8%	3 123	36.6%	(22.1%)
Waste Water Management	13 713	13 713	-	-	-	-	-	-	-	-	-	-	-	75.3%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	.4%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	436 563	308 099	97 226	22.3%	85 221	19.5%	72 689	23.6%	53 359	17.3%	308 496	100.1%	23 851	51.2%	123.7%
Property rates, penalties and collection charges	55 188	38 563	4 299	7.8%	5 334	9.7%	4 680	12.1%	6 131	15.9%	20 444	53.0%	6 052	81.7%	1.3%
Service charges	261 475	175 936	44 852	17.2%	25 410	9.7%	27 508	15.6%	23 213	13.2%	120 983	68.8%	17 798	42.7%	30.4%
Other revenue	7 350	10 786	19 113	260.0%	54 477	741.2%	40 497	375.5%	24 015	222.6%	138 101	1 280.4%	-	-	(100.0%)
Government - operating	37 069	33 669	-	-	-	-	-	-	-	-	-	-	-	102.4%	-
Government - capital	75 482	49 145	28 963	38.4%	-	-	-	-	-	-	28 963	58.9%	-	79.4%	-
Interest	-	-	-	-	-	-	4	-	-	-	4	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(470 011)	(414 501)	(72 997)	15.5%	(84 804)	18.0%	(71 822)	17.3%	(49 492)	11.9%	(279 115)	67.3%	(23 384)	63.1%	111.7%
Suppliers and employees	(466 926)	(405 025)	(72 997)	15.6%	(84 804)	18.2%	(71 822)	17.7%	(49 492)	12.2%	(279 115)	68.9%	(23 384)	67.4%	111.7%
Finance charges	(3 085)	(9 476)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(33 447)	(106 402)	24 229	(72.4%)	417	(1.2%)	867	(.8%)	3 867	(3.6%)	29 381	(27.6%)	467	14.2%	728.0%
Cash Flow from Investing Activities															
Receipts	119 142	192 714	10 491	8.8%	18 202	15.3%	26 305	13.6%	-	-	54 998	28.5%	-	-	-
Proceeds on disposal of PPE	20 000	12 000	10 491	52.5%	18 202	91.0%	26 305	219.2%	-	-	54 998	458.3%	-	-	-
Decrease in non-current debtors	99 142	180 714	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(75 482)	(84 225)	(34 795)	46.1%	(20 363)	27.0%	(5 807)	6.9%	(9 072)	10.8%	(70 037)	83.2%	(2 598)	27.2%	249.1%
Capital assets	(75 482)	(84 225)	(34 795)	46.1%	(20 363)	27.0%	(5 807)	6.9%	(9 072)	10.8%	(70 037)	83.2%	(2 598)	27.2%	249.1%
Net Cash from/(used) Investing Activities	43 660	108 489	(24 304)	(55.7%)	(2 161)	(5.0%)	20 498	18.9%	(9 072)	(8.4%)	(15 039)	(13.9%)	(2 598)	16.7%	249.1%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 094)	(6 719)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(12 094)	(6 719)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(12 094)	(6 719)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 881)	(4 632)	(75)	4.0%	(1 744)	92.7%	21 366	(461.2%)	(5 204)	112.4%	14 342	(309.6%)	(2 131)	7.0%	144.2%
Cash/cash equivalents at the year begin:	4 084	5 339	5 339	130.7%	5 264	128.9%	3 519	65.9%	24 885	466.1%	5 339	100.0%	7 030	71.8%	254.0%
Cash/cash equivalents at the year end:	2 202	707	5 264	239.0%	3 519	159.8%	24 885	3 521.7%	19 681	2 785.2%	19 681	2 785.2%	4 899	15.1%	301.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr KJ Leserwane	053 723 6000
Financial Manager	Mr Ndabaithetwa Moses Grond	053 723 6000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	100 409	99 588	39 659	39.5%	28 550	28.4%	25 774	25.9%	995	1.0%	94 979	95.4%	4 017	98.5%	(75.2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	216	124	20	9.4%	14	6.5%	10	7.8%	19	15.7%	63	51.1%	31	92.0%	(36.6%)
Interest earned - external investments	252	661	361	143.4%	59	23.4%	90	13.6%	-	-	510	77.2%	305	564.4%	(100.0%)
Interest earned - outstanding debtors	-	432	164	-	88	-	181	42.0%	286	66.3%	719	166.6%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	600	-	-	-	600	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	94 024	95 022	38 804	41.3%	28 324	30.1%	24 684	26.0%	96	.1%	91 908	96.7%	2 817	97.9%	(96.6%)
Other own revenue	5 918	3 349	317	5.4%	66	1.1%	209	6.2%	594	17.7%	1 186	35.4%	859	76.6%	(30.9%)
Gains on disposal of PPE	-	-	(7)	-	-	-	-	-	-	-	(7)	-	5	-	(100.0%)
Operating Expenditure	99 639	96 724	20 229	20.3%	27 037	27.1%	24 229	25.0%	24 111	24.9%	95 605	98.8%	21 641	104.6%	11.4%
Employee related costs	61 935	57 931	13 507	21.8%	16 436	26.5%	14 004	24.2%	13 308	23.0%	57 254	98.8%	13 257	105.4%	.4%
Remuneration of councillors	4 145	4 914	1 048	25.3%	1 043	25.2%	1 155	23.5%	1 194	24.3%	4 440	90.3%	1 243	115.7%	(4.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 954	4 287	204	6.9%	-	-	270	6.3%	-	-	474	11.1%	559	713.3%	(100.0%)
Finance charges	-	-	-	-	1	-	26	-	243	-	269	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 376	-	56	2.4%	-	-	104	-	-	-	160	-	-	-	-
Contracted services	10 922	10 474	2 371	21.7%	2 149	19.7%	3 433	32.8%	4 069	38.8%	12 022	114.8%	1 985	60.4%	105.0%
Transfers and grants	200	-	-	-	-	-	13	-	-	-	13	-	214	885.0%	(100.0%)
Other expenditure	17 107	19 118	3 043	17.8%	7 408	43.3%	5 222	27.3%	5 298	27.7%	20 971	109.7%	4 384	108.2%	20.9%
Loss on disposal of PPE	-	-	-	-	-	-	3	-	-	-	3	-	-	-	-
Surplus/(Deficit)	770	2 864	19 431		1 513		1 545		(23 116)		(627)		(17 624)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	461	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	770	2 864	19 431		1 513		1 545		(23 116)		(627)		(17 163)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	770	2 864	19 431		1 513		1 545		(23 116)		(627)		(17 163)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	770	2 864	19 431		1 513		1 545		(23 116)		(627)		(17 163)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	770	2 864	19 431		1 513		1 545		(23 116)		(627)		(17 163)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	770	2 864	149	19.3%	137	17.8%	389	13.6%	18	.6%	693	24.2%	1 351	119.4%	(98.7%)
National Government	700	2 864	2	.2%	137	19.6%	15	.5%	18	.6%	172	6.0%	1 351	-	(98.7%)
Provincial Government	70	-	147	210.0%	-	-	-	-	-	-	147	-	-	252.6%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	770	2 864	149	19.3%	137	17.8%	15	.5%	18	.6%	319	11.1%	1 351	3 630.3%	(98.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	375	-	-	-	375	-	-	-	-
Capital Expenditure Standard Classification	770	2 864	149	19.3%	137	17.8%	389	13.6%	18	.6%	693	24.2%	1 351	119.4%	(98.7%)
Governance and Administration	508	1 950	-	-	12	2.3%	375	19.2%	-	-	386	19.8%	1 351	158.6%	(100.0%)
Executive & Council	75	-	-	-	-	-	-	-	-	-	-	-	1 301	152.6%	(100.0%)
Budget & Treasury Office	433	350	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	1 600	-	-	12	-	375	23.4%	-	-	386	24.1%	51	-	(100.0%)
Community and Public Safety	70	-	147	210.0%	12	16.6%	-	-	-	-	159	-	-	29.8%	-
Community & Social Services	70	-	147	210.0%	12	16.6%	-	-	-	-	159	-	-	53.5%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	135	914	2	1.2%	114	84.4%	15	1.6%	18	2.0%	148	16.2%	-	-	(100.0%)
Planning and Development	135	914	2	1.2%	114	84.4%	15	1.6%	18	2.0%	148	16.2%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	100 409	242 555	55 092	54.9%	30 901	30.8%	25 882	10.7%	5 067	2.1%	116 941	48.2%	4 434	116.3%	14.3%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	6 133	9 571	15 413	251.3%	514	8.4%	1 674	17.5%	878	9.2%	18 480	193.1%	4 434	386.1%	(80.2%)
Government - operating	94 024	230 659	39 660	42.2%	29 974	31.9%	23 908	10.4%	4 000	1.7%	97 542	42.3%	-	103.2%	(100.0%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	252	2 325	19	7.5%	412	163.6%	300	12.9%	189	8.1%	920	39.6%	-	23.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(97 831)	(91 699)	(26 671)	27.3%	(31 706)	32.4%	(22 002)	24.0%	(24 067)	26.2%	(104 446)	113.9%	(16 143)	99.0%	49.1%
Suppliers and employees	(97 631)	(91 400)	(26 473)	27.1%	(31 509)	32.3%	(22 002)	24.1%	(24 067)	26.3%	(104 050)	113.8%	(16 143)	99.0%	49.1%
Finance charges	-	-	(198)	-	(198)	-	-	-	-	-	(395)	-	-	-	-
Transfers and grants	(200)	(299)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	2 578	150 856	28 421	1 102.5%	(806)	(31.3%)	3 880	2.6%	(19 000)	(12.6%)	12 496	8.3%	(11 709)	(.7%)	62.3%
Cash Flow from Investing Activities															
Receipts	-	(2 055)	(28 138)	-	(826)	-	(3 201)	155.8%	17 987	(875.1%)	(14 179)	689.8%	-	13.3%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(2 055)	(28 138)	-	(826)	-	(3 201)	155.8%	17 987	(875.1%)	(14 179)	689.8%	-	34.9%	(100.0%)
Payments	(770)	(808)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(770)	(808)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(770)	(2 864)	(28 138)	3 654.3%	(826)	107.3%	(3 201)	111.8%	17 987	(628.1%)	(14 179)	495.1%	-	14.4%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	99.8%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	99.8%	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	99.8%	-
Net Increase/(Decrease) in cash held	1 808	147 993	283	15.7%	(1 632)	(90.2%)	679	.5%	(1 013)	(.7%)	(1 683)	(1.1%)	(11 709)	2 531.8%	(91.4%)
Cash/cash equivalents at the year begin:	219	97	97	44.5%	380	173.7%	(1 251)	(1 284.6%)	(573)	(587.9%)	97	100.0%	13 654	100.0%	(104.2%)
Cash/cash equivalents at the year end:	2 027	148 090	380	18.8%	(1 251)	(61.7%)	(573)	(.4%)	(1 585)	(1.1%)	(1 585)	(1.1%)	1 945	889.2%	(181.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	21	.3%	-	-	11	.1%	8 117	99.6%	8 149	68.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	158	4.1%	-	-	79	2.1%	3 600	93.8%	3 837	32.0%	-	-	-	-
Total By Income Source	179	1.5%	-	-	89	.7%	11 718	97.8%	11 986	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	137	1.3%	-	-	69	.7%	10 306	98.0%	10 511	87.7%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	42	2.9%	-	-	21	1.4%	1 412	95.7%	1 475	12.3%	-	-	-	-
Total By Customer Group	179	1.5%	-	-	89	.7%	11 718	97.8%	11 986	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	111	100.0%	-	-	-	-	-	-	111	4.2%
Auditor-General	1	100.0%	-	-	-	-	-	-	1	-
Other	2 361	94.1%	100	4.0%	4	.2%	43	1.7%	2 508	95.7%
Total	2 473	94.4%	100	3.8%	4	.2%	43	1.6%	2 620	100.0%

Contact Details

Municipal Manager	Mr D H Molaole	053 712 8731
Financial Manager	Mrs Moroane GP	053 712 8770

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RICHTERSVELD (NC061)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	69 925	71 457	26 551	38.0%	14 709	21.0%	6 412	9.0%	7 949	11.1%	55 621	77.8%	7 372	86.3%	7.8%
Property rates	13 682	12 652	10 990	80.3%	4	-	(1 696)	(13.4%)	(1)	-	9 298	73.5%	(13)	84.6%	(93.0%)
Property rates - penalties and collection charges	-	-	946	-	556	-	246	-	269	-	2 018	-	92	-	192.8%
Service charges - electricity revenue	12 613	12 613	3 273	26.0%	3 067	24.3%	3 021	24.0%	2 920	23.2%	12 281	97.4%	1 716	102.2%	70.1%
Service charges - water revenue	8 129	8 129	1 436	17.7%	1 348	16.6%	1 320	16.2%	1 110	13.7%	5 214	64.1%	1 357	75.0%	(18.2%)
Service charges - sanitation revenue	4 095	4 095	1 032	25.2%	1 014	24.8%	1 078	26.3%	1 023	25.0%	4 147	101.3%	964	114.5%	6.2%
Service charges - refuse revenue	4 868	4 868	863	17.7%	864	17.8%	870	17.9%	869	17.8%	3 466	71.2%	813	78.5%	6.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 517	1 517	482	31.8%	411	27.1%	391	25.8%	392	25.8%	1 676	110.5%	318	122.0%	23.4%
Interest earned - external investments	455	455	27	5.8%	-	-	-	-	-	-	27	5.8%	118	58.6%	(100.0%)
Interest earned - outstanding debtors	2 059	3 347	889	43.2%	954	46.4%	969	29.0%	1 005	30.0%	3 817	114.1%	294	44.6%	241.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	20	20	9	46.2%	9	43.7%	9	47.4%	39	198.0%	67	335.3%	6	32.7%	514.8%
Licences and permits	101	101	1	.8%	0	.3%	0	-	0	.2%	1	1.2%	0	.6%	57.0%
Agency services	401	401	31	7.7%	32	8.1%	22	5.6%	21	5.2%	107	26.6%	83	90.0%	(74.9%)
Transfers recognised - operational	19 071	20 446	6 425	33.7%	6 344	33.3%	30	.1%	0	-	12 800	62.6%	(224)	80.5%	(100.2%)
Other own revenue	2 914	2 812	148	5.1%	102	3.5%	148	5.3%	141	5.0%	539	19.1%	126	23.1%	11.2%
Gains on disposal of PPE	-	-	-	-	3	-	3	-	159	-	164	-	1 720	-	(90.7%)
Operating Expenditure	70 624	71 458	14 550	20.6%	14 601	20.7%	11 041	15.5%	17 204	24.1%	57 396	80.3%	15 041	72.1%	14.4%
Employee related costs	26 569	25 789	6 155	23.2%	6 298	23.7%	5 892	22.8%	5 925	23.0%	24 271	94.1%	5 913	74.8%	.2%
Remuneration of councillors	2 408	2 532	601	25.0%	601	25.0%	634	25.0%	612	24.2%	2 448	96.7%	737	91.2%	(17.0%)
Debt impairment	8 981	8 981	-	-	-	-	-	-	-	-	-	-	-	15.4%	-
Depreciation and asset impairment	5 985	5 985	-	-	-	-	-	-	-	-	-	-	-	(2.1%)	-
Finance charges	1 118	1 520	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	14 567	14 568	4 134	28.4%	3 003	20.6%	1 227	8.4%	4 970	34.1%	13 334	91.5%	3 106	97.8%	60.0%
Other Materials	405	259	7	1.8%	10	2.5%	11	4.2%	6	2.1%	34	13.0%	6	-	(2.8%)
Contracted services	3 276	3 616	641	19.6%	234	7.1%	29	.8%	190	5.3%	1 094	30.3%	1 155	44.5%	(83.5%)
Transfers and grants	-	-	1 024	-	1 372	-	1 084	-	1 320	-	4 799	-	1 236	-	6.8%
Other expenditure	7 315	8 207	1 987	27.2%	3 082	42.1%	2 165	26.4%	4 182	51.0%	11 416	139.1%	2 888	95.8%	44.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(699)	(1)	12 001		109		(4 629)		(9 256)		(1 775)		(7 669)		
Transfers recognised - capital	26 587	11 729	-	-	450	1.7%	1 000	8.5%	-	-	1 450	12.4%	-	25.1%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	25 888	11 728	12 001		559		(3 629)		(9 256)		(325)		(7 669)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	25 888	11 728	12 001		559		(3 629)		(9 256)		(325)		(7 669)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	25 888	11 728	12 001		559		(3 629)		(9 256)		(325)		(7 669)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 888	11 728	12 001		559		(3 629)		(9 256)		(325)		(7 669)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	26 662	11 976	709	2.7%	254	1.0%	3 704	30.9%	3 430	28.6%	8 098	67.6%	18 117	73.0%	(81.1%)
National Government	26 287	11 429	684	2.6%	50	.2%	3 677	32.2%	3 430	30.0%	7 841	68.6%	18 031	75.3%	(81.0%)
Provincial Government	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 587	11 729	684	2.6%	50	.2%	3 677	31.3%	3 430	29.2%	7 841	66.9%	18 031	74.6%	(81.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	75	247	25	33.7%	204	273.5%	27	11.1%	0	.1%	257	104.2%	86	26.6%	(99.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	26 662	11 976	709	2.7%	254	1.0%	3 704	30.9%	3 430	28.6%	8 098	67.6%	18 117	73.0%	(81.1%)
Governance and Administration	72	244	24	33.1%	198	274.5%	27	11.2%	0	.1%	250	102.2%	25	19.8%	(99.4%)
Executive & Council	48	25	10	20.6%	-	-	-	-	-	-	10	39.5%	16	9.8%	(100.0%)
Budget & Treasury Office	24	219	14	58.1%	-	-	1	.5%	0	.1%	15	7.0%	-	2.7%	(100.0%)
Corporate Services	-	-	-	-	198	-	26	-	-	-	224	-	9	-	(100.0%)
Community and Public Safety	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	74	-	-	-	-	-	-	-	74	-	641	54.9%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	74	-	-	-	-	-	-	-	74	-	641	54.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	26 587	11 729	611	2.3%	56	.2%	3 677	31.3%	3 430	29.2%	7 774	66.3%	17 452	75.8%	(80.3%)
Electricity	4 000	4 000	450	11.3%	50	1.3%	-	-	-	-	500	12.5%	403	54.7%	(100.0%)
Water	15 000	5 000	161	1.1%	6	-	2 236	44.7%	2 273	45.5%	4 676	93.5%	15 661	86.8%	(85.5%)
Waste Water Management	7 487	2 629	-	-	-	-	1 441	54.8%	1 157	44.0%	2 598	98.8%	1 388	62.7%	(16.6%)
Waste Management	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	87 531	74 129	28 498	32.6%	24 212	27.7%	15 169	20.5%	10 510	14.2%	78 389	105.7%	8 909	111.3%	18.0%
Property rates, penalties and collection charges	10 946	10 046	3 257	29.8%	1 973	18.0%	1 237	12.3%	2 438	24.3%	8 905	88.6%	919	109.2%	165.3%
Service charges	24 131	28 031	5 225	21.7%	5 966	24.7%	5 266	18.8%	5 396	19.3%	21 854	78.0%	5 197	103.1%	3.8%
Other revenue	4 668	3 421	4 419	94.7%	5 761	123.4%	7 627	222.9%	2 654	77.6%	20 460	598.0%	2 750	437.6%	(3.5%)
Government - operating	19 071	20 446	8 667	45.4%	7 012	36.8%	39	.2%	23	.1%	15 741	77.0%	43	100.7%	(45.7%)
Government - capital	26 587	11 729	6 929	26.1%	3 500	13.2%	1 000	8.5%	-	-	11 429	97.4%	-	93.6%	-
Interest	2 128	455	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(55 845)	(57 336)	(21 326)	38.2%	(23 720)	42.5%	(12 962)	22.6%	(7 936)	13.8%	(65 944)	115.0%	(4 383)	176.1%	81.1%
Suppliers and employees	(55 845)	(57 336)	(21 132)	37.8%	(23 120)	41.4%	(12 771)	22.3%	(7 153)	12.5%	(64 177)	111.9%	(4 087)	173.3%	75.0%
Finance charges	-	-	(71)	-	(75)	-	(3)	-	(258)	-	(407)	-	(22)	-	1 080.8%
Transfers and grants	-	-	(123)	-	(524)	-	(188)	-	(526)	-	(1 361)	-	(274)	-	92.1%
Net Cash from/(used) Operating Activities	31 686	16 793	7 172	22.6%	492	1.6%	2 207	13.1%	2 574	15.3%	12 445	74.1%	4 526	30.3%	(43.1%)
Cash Flow from Investing Activities															
Receipts	162	162	24	14.8%	9	5.7%	156	96.0%	165	102.0%	354	218.4%	156	(829.7%)	5.6%
Proceeds on disposal of PPE	-	-	24	-	9	-	156	-	165	-	354	-	156	-	5.6%
Decrease in non-current debtors	162	162	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(26 662)	(11 976)	(5 804)	21.8%	(708)	2.7%	(2 382)	19.9%	(2 382)	19.9%	(11 277)	94.2%	(4 301)	31.1%	(44.6%)
Capital assets	(26 662)	(11 976)	(5 804)	21.8%	(708)	2.7%	(2 382)	19.9%	(2 382)	19.9%	(11 277)	94.2%	(4 301)	31.1%	(44.6%)
Net Cash from/(used) Investing Activities	(26 500)	(11 814)	(5 780)	21.8%	(699)	2.6%	(2 227)	18.8%	(2 217)	18.8%	(10 923)	92.5%	(4 144)	27.3%	(46.5%)
Cash Flow from Financing Activities															
Receipts	(65)	408	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(65)	408	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(703)	(703)	(438)	62.3%	(438)	62.3%	(439)	62.5%	(439)	62.5%	(1 754)	249.6%	(438)	-	.3%
Repayment of borrowing	(703)	(703)	(438)	62.3%	(438)	62.3%	(439)	62.5%	(439)	62.5%	(1 754)	249.6%	(438)	-	.3%
Net Cash from/(used) Financing Activities	(768)	(295)	(438)	57.0%	(438)	57.0%	(439)	149.2%	(439)	149.2%	(1 754)	595.6%	(438)	(170.3%)	.3%
Net Increase/(Decrease) in cash held	4 419	4 685	954	21.6%	(645)	(14.6%)	(459)	(9.8%)	(82)	(1.8%)	(232)	(4.9%)	(57)	(10.8%)	45.8%
Cash/cash equivalents at the year begin:	245	245	289	118.1%	1 244	507.8%	599	244.7%	140	57.2%	289	118.1%	346	(26.1%)	(59.5%)
Cash/cash equivalents at the year end:	4 664	4 930	1 244	26.7%	599	12.9%	140	2.8%	58	1.2%	58	1.2%	289	118.1%	(80.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	413	1.8%	410	1.8%	388	1.7%	21 389	94.6%	22 599	30.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	431	9.5%	169	3.7%	111	2.4%	3 819	84.3%	4 530	6.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	136	1.0%	200	1.4%	179	1.3%	13 772	96.4%	14 287	18.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	293	2.4%	256	2.1%	227	1.9%	11 213	93.5%	11 989	15.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	281	2.1%	262	2.0%	239	1.8%	12 430	94.1%	13 211	17.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(1)	(60.9%)	-	-	-	-	3	160.9%	2	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	652	7.4%	55	.6%	67	.8%	8 010	91.2%	8 784	11.6%	-	-	-	-
Total By Income Source	2 206	2.9%	1 350	1.8%	1 210	1.6%	70 637	93.7%	75 403	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	104	5.7%	21	1.2%	16	.9%	1 661	92.2%	1 802	2.4%	-	-	-	-
Commercial	306	9.3%	51	1.5%	44	1.3%	2 905	87.9%	3 306	4.4%	-	-	-	-
Households	1 489	2.1%	712	1.0%	634	.9%	67 461	96.0%	70 295	93.2%	-	-	-	-
Other	307	-	567	-	516	-	(1 389)	-	-	-	-	-	-	-
Total By Customer Group	2 206	2.9%	1 350	1.8%	1 210	1.6%	70 637	93.7%	75 403	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 577	20.1%	952	12.1%	1 255	16.0%	4 072	51.8%	7 855	47.5%
Bulk Water	64	18.2%	82	23.3%	73	20.8%	132	37.7%	350	2.1%
PAYE deductions	3	100.0%	-	-	-	-	-	-	3	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	327	100.0%	-	-	-	-	-	-	327	2.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 930	34.2%	233	4.1%	1 322	23.4%	2 153	38.2%	5 638	34.1%
Auditor-General	17	.8%	31	1.5%	18	.9%	1 967	96.7%	2 034	12.3%
Other	234	72.2%	48	14.8%	4	1.3%	38	11.6%	324	2.0%
Total	4 151	25.1%	1 346	8.1%	2 672	16.2%	8 362	50.6%	16 530	100.0%

Contact Details

Municipal Manager	Ms Michelle Basson	027 851 1114
Financial Manager	Ms Michelle Basson	027 851 1114

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMA KHOI (NC062)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	258 637	258 941	108 738	42.0%	53 933	20.9%	60 099	23.2%	41 283	15.9%	264 053	102.0%	38 354	101.8%	7.6%
Property rates	49 087	49 087	47 408	96.6%	(65)	(.1%)	36	.1%	91	.2%	47 471	96.7%	65	99.8%	39.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	82 720	82 720	20 103	24.3%	16 642	20.1%	25 446	30.8%	18 186	22.0%	80 377	97.2%	18 785	95.4%	(3.2%)
Service charges - water revenue	33 053	33 053	7 419	22.4%	8 753	26.5%	9 278	28.1%	8 439	25.5%	33 888	102.5%	6 996	114.5%	20.6%
Service charges - sanitation revenue	11 005	11 262	3 921	35.6%	4 055	36.8%	3 939	35.0%	3 962	35.2%	15 878	141.0%	3 726	150.4%	6.3%
Service charges - refuse revenue	13 532	13 533	4 961	36.7%	4 961	36.7%	4 965	36.7%	4 954	36.6%	19 840	146.6%	4 650	146.0%	6.5%
Service charges - other	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Rental of facilities and equipment	1 268	1 268	376	29.6%	402	31.7%	807	63.6%	763	60.2%	2 348	185.2%	908	148.5%	(15.9%)
Interest earned - external investments	2 184	1 241	356	16.3%	411	18.8%	422	34.0%	576	46.4%	1 765	142.2%	6	46.3%	10 252.3%
Interest earned - outstanding debtors	1 903	6 984	2 342	123.1%	2 509	131.9%	2 770	39.7%	2 977	42.6%	10 599	151.8%	2 217	466.1%	34.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 281	200	13	.2%	10	.2%	25	12.5%	15	7.3%	63	31.4%	24	1.1%	(39.8%)
Licences and permits	1 438	1 438	398	27.7%	308	21.4%	306	21.3%	361	25.1%	1 373	95.5%	342	101.5%	5.6%
Agency services	1 156	1 156	58	5.0%	44	3.8%	(18)	(1.5%)	161	13.9%	246	21.2%	316	104.0%	(49.1%)
Transfers recognised - operational	47 927	47 927	20 764	43.3%	15 089	31.5%	11 279	23.5%	-	-	47 132	98.3%	-	96.4%	-
Other own revenue	1 083	2 072	620	57.2%	814	75.2%	843	40.7%	797	38.5%	3 073	148.4%	317	155.9%	151.3%
Gains on disposal of PPE	7 000	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	324 960	323 746	51 856	16.0%	67 922	20.9%	69 925	21.6%	71 405	22.1%	261 108	80.7%	58 776	84.6%	21.5%
Employee related costs	87 600	88 796	20 472	23.4%	20 302	23.2%	20 123	22.7%	20 452	23.0%	81 349	91.6%	18 961	93.4%	7.9%
Remuneration of councillors	5 792	5 997	1 548	26.7%	1 573	27.2%	1 665	27.8%	1 549	25.8%	6 335	105.6%	1 451	107.9%	6.8%
Debt impairment	19 066	19 092	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	40 787	39 706	-	-	-	-	-	-	-	-	-	-	(24)	(.1%)	(100.0%)
Finance charges	7 200	2 775	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	105 347	105 347	16 099	15.3%	27 937	26.5%	28 640	27.2%	25 847	24.5%	98 523	93.5%	20 152	95.5%	28.3%
Other Materials	8 584	8 390	1 120	13.0%	1 909	22.2%	1 897	22.6%	3 966	47.3%	8 893	106.0%	3 037	122.8%	30.6%
Contracted services	24 030	25 845	25	.1%	223	.9%	134	.5%	150	.6%	531	2.1%	134	2.7%	12.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	26 553	27 799	12 592	47.4%	15 978	60.2%	17 466	62.8%	19 441	69.9%	65 477	235.5%	15 065	259.9%	29.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(66 323)	(64 805)	56 882		(13 989)		(9 826)		(30 123)		2 945		(20 422)		
Transfers recognised - capital	23 384	38 189	-	-	-	-	795	2.1%	-	-	795	2.1%	1 788	32.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(42 939)	(26 616)	56 882		(13 989)		(9 031)		(30 123)		3 740		(18 634)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(42 939)	(26 616)	56 882		(13 989)		(9 031)		(30 123)		3 740		(18 634)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(42 939)	(26 616)	56 882		(13 989)		(9 031)		(30 123)		3 740		(18 634)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(42 939)	(26 616)	56 882		(13 989)		(9 031)		(30 123)		3 740		(18 634)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	23 384	53 178	4 105	17.6%	3 080	13.2%	4 185	7.9%	10 920	20.5%	22 290	41.9%	8 136	49.7%	34.2%
National Government	23 384	37 714	4 105	17.6%	3 080	13.2%	4 185	11.1%	10 778	28.6%	22 148	58.7%	8 069	60.2%	33.6%
Provincial Government	-	475	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 384	38 189	4 105	17.6%	3 080	13.2%	4 185	11.0%	10 778	28.2%	22 148	58.0%	8 069	58.9%	33.6%
Borrowing	-	13 989	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 000	-	-	-	-	-	-	141	14.1%	141	14.1%	67	1.0%	110.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	23 384	53 178	4 105	17.6%	3 080	13.2%	4 185	7.9%	10 920	20.5%	22 290	41.9%	8 136	49.7%	34.2%
Governance and Administration	-	14 849	-	-	-	-	-	-	95	.6%	95	.6%	67	1.0%	40.6%
Executive & Council	-	13 110	-	-	-	-	-	-	57	.4%	57	.4%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	1 740	-	-	-	-	-	-	37	2.1%	37	2.1%	67	-	(44.5%)
Community and Public Safety	-	595	-	-	-	-	-	-	47	7.9%	47	7.9%	-	-	(100.0%)
Community & Social Services	-	595	-	-	-	-	-	-	47	7.9%	47	7.9%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 902	3 922	403	10.3%	419	10.7%	770	19.6%	807	20.6%	2 398	61.1%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3 902	3 922	403	10.3%	419	10.7%	770	19.6%	807	20.6%	2 398	61.1%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	19 482	33 812	3 703	19.0%	2 662	13.7%	3 414	10.1%	9 971	29.5%	19 750	58.4%	8 069	64.6%	23.6%
Electricity	4 000	4 000	1 563	39.1%	1 234	30.8%	1 217	30.4%	1 027	25.7%	5 042	126.0%	1 102	37.6%	(6.7%)
Water	7 250	16 580	390	5.4%	1 244	17.2%	2 099	12.7%	7 521	45.4%	11 254	67.9%	3 807	36.4%	97.5%
Waste Water Management	8 232	13 232	1 750	21.3%	184	2.2%	98	.7%	1 423	10.8%	3 454	26.1%	3 160	131.3%	(55.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	255 954	271 064	86 802	33.9%	69 763	27.3%	77 066	28.4%	65 775	24.3%	299 406	110.5%	57 735	119.6%	13.9%
Property rates, penalties and collection charges	44 179	44 179	11 526	26.1%	13 553	30.7%	9 209	20.8%	9 746	22.1%	44 034	99.7%	7 895	63.4%	23.4%
Service charges	126 465	127 195	32 485	25.7%	31 006	24.5%	30 888	24.3%	33 659	26.5%	128 038	100.7%	30 937	95.6%	8.8%
Other revenue	10 101	6 013	9 107	90.2%	3 533	35.0%	9 582	159.3%	19 587	325.7%	41 808	695.2%	16 583	961.4%	18.1%
Government - operating	47 927	47 927	21 091	44.0%	15 089	31.5%	11 279	23.5%	2 747	5.7%	50 205	104.8%	-	112.5%	(100.0%)
Government - capital	23 384	38 189	10 200	43.6%	4 000	17.1%	16 085	42.1%	-	-	30 285	79.3%	-	83.0%	-
Interest	3 899	7 560	2 394	61.4%	2 582	66.2%	24	.3%	37	.5%	5 037	66.6%	2 320	426.6%	(98.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(232 084)	(218 653)	(76 864)	33.1%	(65 696)	28.3%	(54 365)	24.9%	(66 889)	30.6%	(263 814)	120.7%	(59 450)	126.9%	12.5%
Suppliers and employees	(232 084)	(218 653)	(76 864)	33.1%	(65 696)	28.3%	(54 365)	24.9%	(66 889)	30.6%	(263 814)	120.7%	(59 450)	127.4%	12.5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	23 870	52 411	9 938	41.6%	4 067	17.0%	22 701	43.3%	(1 114)	(2.1%)	35 592	67.9%	(1 715)	68.0%	(35.1%)
Cash Flow from Investing Activities															
Receipts	5 961	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	7 000	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(1 039)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 384)	(53 178)	(5 417)	23.2%	(3 509)	15.0%	(4 734)	8.9%	(14 787)	27.8%	(28 447)	53.5%	(8 414)	54.4%	75.8%
Capital assets	(23 384)	(53 178)	(5 417)	23.2%	(3 509)	15.0%	(4 734)	8.9%	(14 787)	27.8%	(28 447)	53.5%	(8 414)	54.4%	75.8%
Net Cash from/(used) Investing Activities	(17 423)	(46 178)	(5 417)	31.1%	(3 509)	20.1%	(4 734)	10.3%	(14 787)	32.0%	(28 447)	61.6%	(8 414)	64.6%	75.8%
Cash Flow from Financing Activities															
Receipts	5	38	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5	38	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(244)	(4 364)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(244)	(4 364)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(239)	(4 326)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	6 208	1 907	4 521	72.8%	558	9.0%	17 967	942.2%	(15 901)	(833.9%)	7 145	374.7%	(10 128)	44.5%	57.0%
Cash/cash equivalents at the year begin:	10 708	10 708	1 115	10.4%	5 636	52.6%	6 194	57.8%	24 161	225.6%	1 115	10.4%	11 244	29.8%	114.9%
Cash/cash equivalents at the year end:	16 916	12 615	5 636	33.3%	6 194	36.6%	24 161	191.5%	8 261	65.5%	8 261	65.5%	1 115	17.9%	640.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 481	3.2%	1 570	3.4%	984	2.1%	41 817	91.2%	45 852	24.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 112	8.0%	1 291	2.5%	484	.9%	45 289	88.5%	51 177	27.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 780	7.2%	1 365	3.6%	642	1.7%	33 559	87.5%	38 345	20.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	912	7.1%	447	3.5%	228	1.8%	11 285	87.7%	12 872	7.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 225	4.6%	686	2.6%	395	1.5%	24 312	91.3%	26 618	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	97	1.0%	346	3.7%	141	1.5%	8 825	93.8%	9 409	5.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	10 606	5.8%	5 706	3.1%	2 875	1.6%	165 086	89.6%	184 273	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	680	29.8%	202	8.9%	88	3.8%	1 314	57.5%	2 284	1.2%	-	-	-	-
Commercial	4 143	6.8%	1 937	3.2%	840	1.4%	54 414	88.7%	61 334	33.3%	-	-	-	-
Households	5 783	4.8%	3 566	3.0%	1 947	1.6%	109 359	90.6%	120 655	65.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 606	5.8%	5 706	3.1%	2 875	1.6%	165 086	89.6%	184 273	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15 260	16.0%	2 868	3.0%	3 476	3.6%	73 682	77.3%	95 286	37.9%
Bulk Water	7 248	4.9%	2 911	2.0%	2 789	1.9%	136 315	91.3%	149 264	59.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(194)	(3.7%)	2 247	42.8%	584	11.1%	2 609	49.7%	5 245	2.1%
Auditor-General	-	-	(250)	(13.4%)	-	-	2 111	113.4%	1 861	.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	22 315	8.9%	7 777	3.1%	6 848	2.7%	214 717	85.3%	251 658	100.0%

Contact Details

Municipal Manager	Ms Samantha Titus	027 718 8150
Financial Manager	Mr Heinri Cloete	027 718 8126

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAMIESBERG (NC064)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	54 362	56 032	24 311	44.7%	12 247	22.5%	10 261	18.3%	5 131	9.2%	51 951	92.7%	16 399	39.1%	(68.7%)
Property rates	8 382	8 382	8 373	99.9%	2	-	-	-	(60)	(.7%)	8 314	99.2%	7 909	100.0%	(100.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	8 707	8 707	2 169	24.9%	2 046	23.5%	1 910	21.9%	1 699	19.5%	7 825	89.9%	645	77.6%	163.3%
Service charges - water revenue	4 774	4 774	928	19.4%	1 006	21.1%	1 108	23.2%	970	20.3%	4 012	84.0%	330	76.2%	193.7%
Service charges - sanitation revenue	1 727	1 727	449	26.0%	448	25.9%	446	25.8%	448	25.9%	1 791	103.7%	152	79.5%	194.2%
Service charges - refuse revenue	2 331	2 331	577	24.7%	579	24.9%	581	24.9%	581	24.9%	2 318	99.4%	182	78.0%	219.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	181	181	24	13.3%	19	10.8%	19	10.5%	30	16.6%	92	51.2%	9	95.9%	225.8%
Interest earned - external investments	11	11	2	19.5%	3	31.4%	2	17.8%	3	29.1%	11	97.8%	556	(3 219.4%)	(99.4%)
Interest earned - outstanding debtors	4 093	4 093	972	23.7%	885	21.6%	773	18.9%	860	21.0%	3 490	85.3%	777	64.7%	10.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2	2	0	15.6%	0	8.4%	0	14.9%	7	351.2%	7	390.0%	(1)	147.8%	(1 318.5%)
Licences and permits	1	1	0	6.5%	0	4.5%	0	10.9%	1	39.3%	1	61.3%	0	270.2%	853.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	23 183	23 796	10 794	46.6%	7 246	31.3%	5 414	22.8%	544	2.3%	23 998	100.8%	5 825	101.6%	(90.7%)
Other own revenue	969	2 027	23	2.4%	12	1.2%	8	.4%	50	2.4%	93	4.6%	13	29.9%	269.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	34.1%	-
Operating Expenditure	62 287	70 957	6 497	10.4%	9 941	16.0%	10 821	15.2%	8 356	11.8%	35 615	50.2%	7 402	53.0%	12.9%
Employee related costs	22 517	23 739	3 720	16.5%	5 518	24.5%	6 143	25.9%	6 355	26.8%	21 737	91.6%	5 295	77.4%	20.0%
Remuneration of councillors	2 597	2 592	402	15.5%	611	23.5%	626	24.1%	633	24.4%	2 272	87.7%	575	72.3%	10.1%
Debt impairment	4 343	4 227	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 923	15 316	201	2.3%	201	2.3%	202	1.3%	471	3.1%	1 075	7.0%	-	-	(100.0%)
Finance charges	212	1 365	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	10 986	10 996	170	1.5%	974	8.9%	188	1.7%	1 165	10.6%	2 497	22.7%	242	23.8%	381.2%
Other Materials	1 860	1 860	613	33.0%	634	34.1%	718	38.6%	452	24.3%	2 417	130.0%	(15)	69.0%	(3 173.9%)
Contracted services	3 225	3 225	921	28.6%	1 363	42.3%	298	9.3%	376	11.7%	2 958	91.7%	633	116.6%	(40.6%)
Transfers and grants	-	-	-	-	-	-	-	-	12	-	12	-	-	-	(100.0%)
Other expenditure	7 625	7 637	523	6.9%	638	8.4%	2 668	34.9%	(1 086)	(14.2%)	2 743	35.9%	690	53.1%	(257.4%)
Loss on disposal of PPE	-	-	(54)	-	-	-	(22)	-	(22)	-	(97)	-	(17)	-	25.0%
Surplus/(Deficit)	(7 926)	(14 924)	17 814		2 307		(560)		(3 225)		16 337		8 996		
Transfers recognised - capital	20 145	21 473	4 950	24.6%	7 300	36.2%	10 138	47.2%	-	-	22 388	104.3%	(1)	54.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 220	6 549	22 764		9 607		9 578		(3 225)		38 725		8 995		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12 220	6 549	22 764		9 607		9 578		(3 225)		38 725		8 995		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 220	6 549	22 764		9 607		9 578		(3 225)		38 725		8 995		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 220	6 549	22 764		9 607		9 578		(3 225)		38 725		8 995		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	20 145	21 473	2 656	13.2%	4 734	23.5%	3 924	18.3%	8 232	38.3%	19 545	91.0%	10 979	77.8%	(25.0%)
National Government	19 567	21 473	2 656	13.6%	4 734	24.2%	3 924	18.3%	8 232	38.3%	19 545	91.0%	10 979	94.4%	(25.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	55.8%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	19 567	21 473	2 656	13.6%	4 734	24.2%	3 924	18.3%	8 232	38.3%	19 545	91.0%	10 979	88.5%	(25.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	578	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	20 145	21 473	2 656	13.2%	4 734	23.5%	3 924	18.3%	8 232	38.3%	19 545	91.0%	10 979	77.8%	(25.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 370	4 370	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 370	4 370	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 775	16 103	2 656	18.0%	4 734	32.0%	3 924	24.4%	8 232	51.1%	19 545	121.4%	10 979	93.9%	(25.0%)
Electricity	838	700	-	-	68	8.1%	180	25.7%	369	52.7%	617	88.1%	-	-	(100.0%)
Water	13 937	15 403	2 656	19.1%	4 666	33.5%	3 744	24.3%	7 863	51.0%	18 928	122.9%	10 979	95.2%	(28.4%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	68 166	75 560	31 292	45.9%	30 428	44.6%	29 702	39.3%	21 094	27.9%	112 516	148.9%	16 514	154.5%	27.7%
Property rates, penalties and collection charges	6 588	7 757	340	5.2%	2 238	34.0%	599	7.7%	506	6.5%	3 683	47.5%	386	48.0%	31.2%
Service charges	14 434	16 399	2 421	16.8%	3 096	21.5%	2 149	13.1%	3 075	18.8%	10 742	65.5%	2 816	85.5%	9.2%
Other revenue	290	2 030	12 260	4 227.6%	9 961	3 434.9%	10 815	532.8%	17 011	838.0%	50 047	2 465.5%	13 310	4 375.7%	27.8%
Government - operating	23 183	23 796	11 318	48.8%	7 830	33.8%	5 999	25.2%	499	2.1%	25 645	107.8%	-	102.1%	(100.0%)
Government - capital	19 567	21 473	4 950	25.3%	7 300	37.3%	10 138	47.2%	-	-	22 388	104.3%	-	97.8%	-
Interest	4 104	4 104	3	.1%	3	.1%	2	-	3	.1%	11	.3%	2	.3%	34.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(41 940)	(51 236)	(31 416)	74.9%	(29 891)	71.3%	(30 206)	59.0%	(21 058)	41.1%	(112 571)	219.7%	(16 375)	224.2%	28.6%
Suppliers and employees	(41 728)	(49 871)	(31 394)	75.2%	(29 868)	71.6%	(30 185)	60.5%	(21 036)	42.2%	(112 484)	225.6%	(11 019)	197.7%	90.9%
Finance charges	(212)	(1 365)	(23)	10.7%	(23)	10.7%	(20)	1.5%	(22)	1.6%	(87)	6.4%	(22)	38.6%	(4.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	(5 333)	-	(100.0%)
Net Cash from/(used) Operating Activities	26 226	24 324	(125)	(.5%)	537	2.0%	(504)	(2.1%)	36	.1%	(55)	(.2%)	139	(.7%)	(74.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(19 567)	(21 473)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(19 567)	(21 473)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(19 567)	(21 473)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	(22)	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(22)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(920)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(920)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(942)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	6 659	1 909	(125)	(1.9%)	537	8.1%	(504)	(26.4%)	36	1.9%	(55)	(2.9%)	139	(9.2%)	(74.0%)
Cash/cash equivalents at the year begin:	1 917	6 668	180	9.4%	56	2.9%	593	8.9%	89	1.3%	180	2.7%	65	4.4%	38.0%
Cash/cash equivalents at the year end:	8 576	8 576	56	.7%	593	6.9%	89	1.0%	125	1.5%	125	1.5%	203	2.1%	(38.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	400	1.9%	429	2.0%	354	1.7%	20 291	94.5%	21 475	24.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	280	3.9%	329	4.5%	184	2.5%	6 480	89.1%	7 274	8.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	523	1.6%	506	1.6%	504	1.6%	30 686	95.2%	32 218	36.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	155	3.1%	137	2.7%	125	2.5%	4 648	91.8%	5 064	5.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	176	1.9%	167	1.8%	159	1.7%	8 663	94.5%	9 166	10.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	129	1.0%	131	1.0%	128	1.0%	12 857	97.1%	13 245	15.0%	-	-	-	-
Total By Income Source	1 663	1.9%	1 700	1.9%	1 455	1.6%	83 625	94.6%	88 442	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	134	4.6%	161	5.5%	85	2.9%	2 523	86.9%	2 903	3.3%	-	-	-	-
Commercial	214	2.9%	253	3.4%	197	2.6%	6 794	91.1%	7 459	8.4%	-	-	-	-
Households	921	1.8%	892	1.7%	789	1.5%	49 299	95.0%	51 901	58.7%	-	-	-	-
Other	394	1.5%	393	1.5%	383	1.5%	25 009	95.5%	26 179	29.6%	-	-	-	-
Total By Customer Group	1 663	1.9%	1 700	1.9%	1 455	1.6%	83 625	94.6%	88 442	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 335	7.4%	2	-	1 271	7.0%	15 491	85.6%	18 100	64.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	332	26.2%	324	25.6%	348	27.5%	261	20.6%	1 265	4.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	293	14.6%	279	13.9%	269	13.4%	1 168	58.1%	2 009	7.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	120	6.4%	(72)	(3.8%)	23	1.2%	1 817	96.2%	1 888	6.7%
Auditor-General	13	.8%	13	.9%	16	1.0%	1 521	97.3%	1 564	5.5%
Other	-	-	500	14.8%	-	-	2 882	85.2%	3 382	12.0%
Total	2 093	7.4%	1 047	3.7%	1 927	6.8%	23 141	82.0%	28 209	100.0%

Contact Details

Municipal Manager	Mr Rufus Beukes	027 652 8012
Financial Manager	Ms Rose Cloete	027 652 8008

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: HANTAM (NC065)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	94 641	95 415	25 085	26.5%	13 269	14.0%	12 170	12.8%	11 866	12.4%	62 390	65.4%	10 589	65.0%	12.1%
Property rates	8 833	8 784	8 783	99.4%	1	-	(244)	(2.8%)	(119)	(1.4%)	8 421	95.9%	(2)	100.0%	6 081.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	28 527	28 527	6 591	23.1%	3 440	12.1%	6 411	22.5%	5 710	20.0%	22 152	77.7%	4 608	89.4%	23.9%
Service charges - water revenue	11 063	11 063	7 105	64.2%	7 166	64.8%	3 164	28.6%	3 047	27.5%	20 481	185.1%	2 041	94.6%	49.3%
Service charges - sanitation revenue	6 534	6 534	1 567	24.0%	1 557	23.8%	1 570	24.0%	1 549	23.7%	6 243	95.6%	1 438	97.2%	7.7%
Service charges - refuse revenue	6 913	6 994	1 741	25.2%	1 746	25.3%	1 751	25.0%	1 750	25.0%	6 988	99.9%	1 647	100.5%	6.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 088	1 103	76	7.0%	62	5.7%	73	6.6%	61	5.5%	271	24.6%	72	33.7%	(15.4%)
Interest earned - external investments	-	750	226	-	48	-	245	32.7%	574	76.6%	1 094	145.8%	242	-	137.4%
Interest earned - outstanding debtors	1 946	1 136	235	12.1%	95	4.9%	254	22.4%	232	20.4%	816	71.8%	349	60.2%	(33.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	34	13	4	12.1%	1	2.5%	17	130.0%	16	126.4%	38	294.9%	41	148.4%	(59.9%)
Licences and permits	-	158	155	-	(0)	-	0	.2%	0	.3%	155	98.4%	0	405.9%	338.5%
Agency services	809	809	23	2.9%	-	-	282	34.8%	159	19.6%	464	57.3%	113	35.7%	41.1%
Transfers recognised - operational	27 213	27 213	(1 477)	(5.4%)	(1 562)	(5.7%)	(1 620)	(6.0%)	(1 669)	(6.1%)	(6 328)	(23.3%)	-	-	(100.0%)
Other own revenue	1 680	2 330	56	3.3%	716	42.6%	267	11.5%	554	23.8%	1 593	68.4%	40	11.3%	1 286.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	113 376	113 705	19 764	17.4%	27 313	24.1%	13 022	11.5%	22 525	19.8%	82 624	72.7%	18 940	71.6%	18.9%
Employee related costs	41 314	38 448	8 850	21.4%	13 347	32.3%	3 133	8.1%	11 625	30.2%	36 955	96.1%	11 040	93.7%	5.3%
Remuneration of councillors	3 255	3 084	758	23.3%	1 011	31.0%	257	8.3%	998	32.4%	3 024	98.0%	1 011	99.4%	(1.2%)
Debt impairment	12 981	10 997	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 042	9 144	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 186	2 054	-	-	28	1.3%	(13)	(.6%)	297	14.5%	313	15.2%	40	2.3%	646.0%
Bulk purchases	24 211	25 100	7 172	29.6%	5 839	24.1%	4 828	19.2%	4 238	16.9%	22 076	88.0%	2 548	68.8%	66.3%
Other Materials	2 178	2 248	561	25.8%	528	24.2%	352	15.7%	257	11.4%	1 698	75.5%	331	107.3%	(22.5%)
Contracted services	9 132	11 499	1 319	14.4%	3 171	34.7%	2 541	22.1%	3 413	29.7%	10 444	90.8%	1 785	75.0%	91.2%
Transfers and grants	158	58	-	-	-	-	57	98.8%	-	-	57	98.8%	-	1.6%	-
Other expenditure	9 919	11 073	1 103	11.1%	3 391	34.2%	1 866	16.9%	1 698	15.3%	8 058	72.8%	2 185	62.6%	(22.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(18 736)	(18 291)	5 321		(14 044)		(852)		(10 659)		(20 235)		(8 352)		
Transfers recognised - capital	61 837	59 617	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 101	41 326	5 321		(14 044)		(852)		(10 659)		(20 235)		(8 352)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	43 101	41 326	5 321		(14 044)		(852)		(10 659)		(20 235)		(8 352)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 101	41 326	5 321		(14 044)		(852)		(10 659)		(20 235)		(8 352)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 101	41 326	5 321		(14 044)		(852)		(10 659)		(20 235)		(8 352)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	62 203	61 480	5 110	8.2%	3 326	5.3%	11 255	18.3%	31 406	51.1%	51 098	83.1%	17 512	94.5%	79.3%
National Government	61 403	59 183	5 084	8.3%	3 242	5.3%	9 946	16.8%	31 029	52.4%	49 301	83.3%	17 216	97.7%	80.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	61 403	59 183	5 084	8.3%	3 242	5.3%	9 946	16.8%	31 029	52.4%	49 301	83.3%	17 216	97.7%	80.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	800	2 297	8	1.0%	84	10.6%	1 309	57.0%	213	9.3%	1 615	70.3%	296	58.4%	(28.2%)
Public contributions and donations	-	-	18	-	-	-	-	-	165	-	183	-	-	-	(100.0%)
Capital Expenditure Standard Classification	62 203	61 480	5 110	8.2%	3 326	5.3%	11 255	18.3%	31 406	51.1%	51 098	83.1%	17 512	94.5%	79.3%
Governance and Administration	365	365	26	7.2%	84	23.1%	6	1.8%	213	58.3%	330	90.3%	296	11.4%	(28.2%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	365	130	26	7.2%	-	-	-	-	80	61.9%	107	82.1%	296	137.0%	(72.8%)
Corporate Services	-	235	-	-	84	-	6	2.8%	132	56.2%	223	94.9%	-	-	(100.0%)
Community and Public Safety	3 065	65	-	-	-	-	-	-	-	-	-	-	6 079	97.7%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 065	65	-	-	-	-	-	-	-	-	-	-	6 079	99.4%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 549	5 922	410	16.1%	641	25.1%	111	1.9%	3 739	63.1%	4 900	82.8%	-	93.8%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 549	5 922	410	16.1%	641	25.1%	111	1.9%	3 739	63.1%	4 900	82.8%	-	93.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	56 224	55 128	4 674	8.3%	2 601	4.6%	11 138	20.2%	27 455	49.8%	45 868	83.2%	11 137	97.5%	146.5%
Electricity	25	25	-	-	-	-	-	-	165	660.1%	165	660.1%	-	124.3%	(100.0%)
Water	51 772	51 772	2 542	4.9%	2 601	5.0%	9 835	19.0%	27 290	52.7%	42 268	81.6%	11 137	96.6%	145.0%
Waste Water Management	4 427	1 834	2 132	48.2%	-	-	-	-	-	-	2 132	116.2%	-	103.6%	-
Waste Management	-	1 497	-	-	-	-	1 303	87.0%	-	-	1 303	87.0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	148 152	144 064	30 993	20.9%	27 872	18.8%	69 045	47.9%	12 828	8.9%	140 739	97.7%	9 844	94.4%	30.3%
Property rates, penalties and collection charges	7 066	7 055	1 632	23.1%	1 780	25.2%	1 265	17.9%	1 247	17.7%	5 924	84.0%	1 162	72.5%	7.3%
Service charges	46 832	44 378	8 782	18.8%	7 893	16.9%	8 803	19.8%	8 166	18.4%	33 644	75.8%	8 017	71.2%	1.9%
Other revenue	3 485	4 225	1 633	46.9%	2 449	70.3%	1 684	39.9%	2 669	63.2%	8 436	199.7%	266	36.6%	903.8%
Government - operating	27 213	27 213	11 815	43.4%	8 751	32.2%	6 107	22.4%	-	-	26 673	98.0%	-	95.1%	-
Government - capital	61 837	59 617	6 750	10.9%	6 686	10.8%	50 747	85.1%	-	-	64 183	107.7%	-	108.8%	-
Interest	1 719	1 576	381	22.2%	314	18.2%	439	27.8%	746	47.3%	1 879	119.3%	398	-	87.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(81 128)	(94 538)	(31 311)	38.6%	(39 341)	48.5%	(52 038)	55.0%	24 319	(25.7%)	(98 372)	104.1%	5 128	84.8%	374.3%
Suppliers and employees	(81 128)	(94 538)	(31 311)	38.6%	(39 313)	48.5%	(50 954)	53.9%	24 654	(26.1%)	(96 924)	102.5%	5 168	84.8%	377.1%
Finance charges	-	-	-	-	(28)	-	(60)	-	(336)	-	(424)	-	(40)	-	741.5%
Transfers and grants	-	-	-	-	-	-	(1 024)	-	-	-	(1 024)	-	-	-	-
Net Cash from/(used) Operating Activities	67 024	49 526	(318)	(.5%)	(11 469)	(17.1%)	17 007	34.3%	37 147	75.0%	42 367	85.5%	14 971	102.9%	148.1%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 203)	(61 480)	(4 447)	7.1%	(2 903)	4.7%	(9 958)	16.2%	(30 735)	50.0%	(48 044)	78.1%	(12 355)	109.4%	148.8%
Capital assets	(62 203)	(61 480)	(4 447)	7.1%	(2 903)	4.7%	(9 958)	16.2%	(30 735)	50.0%	(48 044)	78.1%	(12 355)	109.4%	148.8%
Net Cash from/(used) Investing Activities	(62 203)	(61 480)	(4 447)	7.1%	(2 903)	4.7%	(9 958)	16.2%	(30 735)	50.0%	(48 044)	78.1%	(12 355)	109.4%	148.8%
Cash Flow from Financing Activities															
Receipts	60	60	19	31.6%	28	46.5%	10	17.4%	15	25.3%	72	120.8%	20	130.6%	(25.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	60	60	19	31.6%	28	46.5%	10	17.4%	15	25.3%	72	120.8%	20	130.6%	(25.9%)
Payments	(632)	14 983	-	-	(84)	13.4%	(43)	(.3%)	(48)	(.3%)	(176)	(1.2%)	(61)	22.0%	(21.7%)
Repayment of borrowing	(632)	14 983	-	-	(84)	13.4%	(43)	(.3%)	(48)	(.3%)	(176)	(1.2%)	(61)	22.0%	(21.7%)
Net Cash from/(used) Financing Activities	(572)	15 043	19	(3.3%)	(56)	9.9%	(33)	(.2%)	(33)	(.2%)	(103)	(.7%)	(40)	13.2%	(19.5%)
Net Increase/(Decrease) in cash held	4 249	3 089	(4 746)	(111.7%)	(14 428)	(339.6%)	7 016	227.1%	6 379	206.5%	(5 779)	(187.1%)	2 576	78.8%	147.7%
Cash/cash equivalents at the year begin:	18 530	6 530	754	4.1%	(3 992)	(21.5%)	(18 420)	(282.1%)	(11 404)	(174.6%)	754	11.6%	13 065	206.5%	(187.3%)
Cash/cash equivalents at the year end:	22 779	9 619	(3 992)	(17.5%)	(18 420)	(80.9%)	(11 404)	(118.6%)	(5 025)	(52.2%)	(5 025)	(52.2%)	15 641	84.4%	(132.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 090	9.9%	321	2.9%	360	3.3%	9 215	83.9%	10 985	24.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 431	29.6%	191	3.9%	111	2.3%	3 109	64.2%	4 841	10.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	861	6.6%	240	1.9%	247	1.9%	11 614	89.6%	12 962	28.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	534	10.8%	164	3.3%	146	3.0%	4 102	82.9%	4 946	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	607	7.6%	200	2.5%	193	2.4%	6 998	87.5%	7 999	17.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	153	5.0%	76	2.5%	85	2.7%	2 768	89.8%	3 082	6.9%	-	-	-	-
Total By Income Source	4 676	10.4%	1 193	2.7%	1 141	2.5%	37 806	84.4%	44 815	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	529	20.2%	156	6.0%	67	2.5%	1 865	71.3%	2 616	5.8%	-	-	-	-
Commercial	981	29.3%	101	3.0%	90	2.7%	2 171	64.9%	3 344	7.5%	-	-	-	-
Households	3 035	8.1%	900	2.4%	948	2.5%	32 662	87.0%	37 545	83.8%	-	-	-	-
Other	131	10.0%	35	2.7%	36	2.8%	1 108	84.6%	1 310	2.9%	-	-	-	-
Total By Customer Group	4 676	10.4%	1 193	2.7%	1 141	2.5%	37 806	84.4%	44 815	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	35	1.7%	19	.9%	-	-	1 982	97.4%	2 035	11.0%
Other	-	-	-	-	-	-	16 424	100.0%	16 424	89.0%
Total	35	.2%	19	.1%	-	-	18 406	99.7%	18 459	100.0%

Contact Details

Municipal Manager	Mr Jan Izak Swartz	027 341 8500
Financial Manager	Mr Werner C Jonker	027 341 8516

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAROO HOOGLAND (NC066)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	54 230	58 379	30 339	55.9%	16 314	30.1%	91	.2%	279	.5%	47 023	80.5%	9 009	94.3%	(96.9%)
Property rates	6 574	6 574	12 527	190.6%	25	.4%	-	-	-	-	12 552	190.9%	27	92.3%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 855	9 902	2 477	25.1%	2 290	23.2%	-	-	-	-	4 767	48.1%	4 393	113.0%	(100.0%)
Service charges - water revenue	2 820	2 820	983	34.9%	1 085	38.5%	-	-	-	-	2 068	73.3%	1 050	108.4%	(100.0%)
Service charges - sanitation revenue	2 667	2 667	991	37.2%	1 035	38.8%	-	-	-	-	2 026	76.0%	969	123.5%	(100.0%)
Service charges - refuse revenue	2 098	2 098	804	38.3%	832	39.7%	-	-	-	-	1 637	78.0%	786	133.5%	(100.0%)
Service charges - other	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	734	736	203	27.6%	166	22.7%	(4)	(.6%)	(5)	(.7%)	360	48.9%	299	88.0%	(101.8%)
Interest earned - external investments	403	403	72	17.8%	88	21.9%	62	15.3%	239	59.4%	461	114.4%	69	89.4%	249.0%
Interest earned - outstanding debtors	1 620	1 802	481	29.7%	583	36.0%	-	-	-	-	1 063	59.0%	529	119.5%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	10	19	0	4.6%	0	2.2%	-	-	-	-	1	3.6%	1	14.4%	(100.0%)
Licences and permits	-	-	6	-	4	-	-	-	-	-	10	-	42	76.6%	(100.0%)
Agency services	294	-	60	20.4%	47	16.0%	31	-	39	-	177	-	130	111.8%	(69.8%)
Transfers recognised - operational	23 918	26 526	11 550	48.3%	8 830	36.9%	-	-	-	-	20 380	76.8%	9	74.7%	(100.0%)
Other own revenue	3 224	4 832	185	5.7%	1 328	41.2%	3	.1%	6	.1%	1 521	31.5%	706	100.6%	(99.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	54 175	58 324	11 678	21.6%	16 107	29.7%	15 900	27.3%	38 009	65.2%	81 694	140.1%	13 271	95.9%	186.4%
Employee related costs	25 753	25 923	5 430	21.1%	6 782	26.3%	5 877	22.7%	5 888	22.7%	23 977	92.5%	5 459	95.1%	7.9%
Remuneration of councillors	2 668	2 668	616	23.1%	616	23.1%	675	25.3%	638	23.9%	2 545	95.4%	656	81.6%	(2.7%)
Debt impairment	2 468	2 468	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	400	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	231	231	31	13.5%	20	8.8%	53	22.8%	(1)	(.3%)	103	44.8%	33	64.3%	(102.5%)
Bulk purchases	8 113	8 528	1 792	22.1%	1 974	24.3%	1 918	22.5%	2 618	30.7%	8 302	97.3%	2 581	102.1%	1.4%
Other Materials	1 361	1 310	1 102	81.0%	1 899	139.5%	2 818	215.1%	2 431	185.6%	8 250	629.8%	2 802	596.4%	(13.2%)
Contracted services	1 106	8 560	824	74.5%	557	50.3%	1 604	18.7%	1 012	11.8%	3 997	46.7%	269	33.0%	275.6%
Transfers and grants	-	216	1 433	-	3 507	-	2 708	1 253.7%	24 992	11 570.2%	32 640	15 111.1%	918	1 433.5%	2 621.7%
Other expenditure	12 075	8 020	450	3.7%	751	6.2%	248	3.1%	432	5.4%	1 881	23.5%	553	51.3%	(21.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	55	55	18 661		207		(15 809)		(37 731)		(34 671)		(4 262)		
Transfers recognised - capital	44 020	41 020	7 772	17.7%	1 000	2.3%	-	-	-	-	8 772	21.4%	804	41.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	2 625	-	4 507	-	2 989	-	11 163	-	21 284	-	8 647	49 839.0%	29.1%
Surplus/(Deficit) after capital transfers and contributions	44 075	41 075	29 058		5 714		(12 820)		(26 568)		(4 615)		5 189		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	44 075	41 075	29 058		5 714		(12 820)		(26 568)		(4 615)		5 189		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 075	41 075	29 058		5 714		(12 820)		(26 568)		(4 615)		5 189		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 075	41 075	29 058		5 714		(12 820)		(26 568)		(4 615)		5 189		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	44 020	41 020	2 494	5.7%	7 993	18.2%	5 014	12.2%	40 364	98.4%	55 865	136.2%	8 392	96.6%	381.0%
National Government	17 020	14 020	2 494	14.7%	7 993	47.0%	5 014	35.8%	40 364	287.9%	55 865	398.5%	8 392	96.6%	381.0%
Provincial Government	27 000	27 000	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 020	41 020	2 494	5.7%	7 993	18.2%	5 014	12.2%	40 364	98.4%	55 865	136.2%	8 392	96.6%	381.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 020	41 020	2 494	5.7%	7 993	18.2%	5 014	12.2%	40 364	98.4%	55 865	136.2%	8 392	96.6%	381.0%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	475	-	606	-	240	-	1 321	-	3 446	103.9%	(93.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	475	-	606	-	240	-	1 321	-	3 446	103.9%	(93.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 406	2 406	373	15.5%	1 281	53.3%	1 065	44.3%	5 027	208.9%	7 746	322.0%	602	74.5%	734.9%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 406	2 406	373	15.5%	1 281	53.3%	1 065	44.3%	5 027	208.9%	7 746	322.0%	602	74.5%	734.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 614	38 614	2 122	5.1%	6 237	15.0%	3 343	8.7%	35 096	90.9%	46 797	121.2%	4 344	95.9%	707.8%
Electricity	4 000	1 000	-	-	-	-	2 008	200.8%	1 578	157.8%	3 586	358.6%	348	80.2%	353.2%
Water	37 614	37 614	2 122	5.6%	6 237	16.6%	1 335	3.5%	33 518	89.1%	43 211	114.9%	3 996	99.6%	738.7%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	98 250	99 398	15 260	15.5%	15 997	16.3%	90	.1%	277	.3%	31 623	31.8%	8 687	58.2%	(96.8%)
Property rates, penalties and collection charges	6 574	6 574	861	13.1%	2 364	36.0%	-	-	-	-	3 224	49.0%	1 373	84.7%	(100.0%)
Service charges	17 453	17 487	3 698	21.2%	4 207	24.1%	-	-	-	-	7 905	45.2%	5 341	89.9%	(100.0%)
Other revenue	4 262	5 587	450	10.5%	1 543	36.2%	28	.5%	38	.7%	2 059	36.8%	1 165	94.7%	(96.7%)
Government - operating	23 918	26 525	9 789	40.9%	7 330	30.6%	-	-	-	-	17 119	64.5%	323	70.0%	(100.0%)
Government - capital	44 020	41 020	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 023	2 205	463	22.9%	553	27.3%	62	2.8%	239	10.9%	1 317	59.7%	484	93.5%	(50.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(51 308)	(55 239)	(6 670)	13.0%	(7 486)	14.6%	27 474	(49.7%)	(11 502)	20.8%	1 816	(3.3%)	(5 728)	50.6%	100.8%
Suppliers and employees	(51 076)	(55 007)	(6 600)	12.9%	(7 439)	14.6%	27 571	(50.1%)	(11 446)	20.8%	2 086	(3.8%)	(5 666)	50.4%	102.0%
Finance charges	(231)	(231)	(28)	11.9%	(25)	11.0%	(24)	10.5%	(24)	10.3%	(101)	43.7%	(26)	35.6%	(9.5%)
Transfers and grants	-	-	(43)	-	(21)	-	(73)	-	(32)	-	(169)	-	(36)	-	(11.7%)
Net Cash from/(used) Operating Activities	46 943	44 159	8 589	18.3%	8 511	18.1%	27 563	62.4%	(11 225)	(25.4%)	33 439	75.7%	2 959	80.3%	(479.3%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 020)	(41 020)	(8 539)	19.4%	(2 254)	5.1%	(5 692)	13.9%	(18 864)	46.0%	(35 349)	86.2%	(8 158)	75.5%	131.2%
Capital assets	(44 020)	(41 020)	(8 539)	19.4%	(2 254)	5.1%	(5 692)	13.9%	(18 864)	46.0%	(35 349)	86.2%	(8 158)	75.5%	131.2%
Net Cash from/(used) Investing Activities	(44 020)	(41 020)	(8 539)	19.4%	(2 254)	5.1%	(5 692)	13.9%	(18 864)	46.0%	(35 349)	86.2%	(8 158)	75.5%	131.2%
Cash Flow from Financing Activities															
Receipts	-	-	104	-	4	-	-	-	208	-	317	-	6	-	3 288.1%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	104	-	4	-	-	-	208	-	317	-	6	-	3 288.1%
Payments	(279)	(279)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(279)	(279)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(279)	(279)	104	(37.4%)	4	(1.4%)	-	-	208	(74.7%)	317	(113.6%)	6	-	3 288.1%
Net Increase/(Decrease) in cash held	2 644	2 860	155	5.9%	6 261	236.8%	21 871	764.6%	(29 880)	(1 044.6%)	(1 593)	(55.7%)	(5 193)	29.3%	475.4%
Cash/cash equivalents at the year begin:	1 289	1 250	1 839	142.7%	1 994	154.7%	8 256	660.5%	30 127	2 410.1%	1 839	147.2%	7 094	199.2%	324.7%
Cash/cash equivalents at the year end:	3 933	4 110	1 994	50.7%	8 256	209.9%	30 127	732.9%	246	6.0%	246	6.0%	1 901	(250.8%)	(87.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	246	4.6%	(32)	(.6%)	(160)	(3.0%)	5 326	99.0%	5 380	17.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	490	25.9%	506	26.8%	17	.9%	876	46.4%	1 889	6.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	667	12.9%	21	.4%	(83)	(1.6%)	4 572	88.3%	5 177	17.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	233	4.6%	(69)	(1.4%)	(187)	(3.7%)	5 105	100.5%	5 082	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	145	3.0%	(121)	(2.5%)	(188)	(3.9%)	4 996	103.4%	4 832	16.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	58	13.8%	42	10.0%	(10)	(2.5%)	332	78.7%	421	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	410	7.7%	102	1.9%	(144)	(2.7%)	4 966	93.1%	5 335	17.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	75	3.6%	21	1.0%	(52)	(2.5%)	2 019	97.9%	2 064	6.8%	-	-	-	-
Total By Income Source	2 324	7.7%	470	1.6%	(807)	(2.7%)	28 193	93.4%	30 180	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	143	9.7%	(200)	(13.5%)	(13)	(.9%)	1 546	104.7%	1 476	4.9%	-	-	-	-
Commercial	451	29.0%	133	8.6%	36	2.3%	935	60.1%	1 555	5.2%	-	-	-	-
Households	1 474	5.6%	408	1.5%	(759)	(2.9%)	25 256	95.7%	26 378	87.4%	-	-	-	-
Other	257	33.3%	128	16.7%	(71)	(9.2%)	456	59.2%	771	2.6%	-	-	-	-
Total By Customer Group	2 324	7.7%	470	1.6%	(807)	(2.7%)	28 193	93.4%	30 180	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	474	100.0%	-	-	-	-	-	-	474	9.1%
Bulk Water	2	100.0%	-	-	-	-	-	-	2	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 097	31.6%	92	2.6%	726	20.9%	1 555	44.8%	3 470	66.8%
Auditor-General	4	.3%	7	.5%	-	-	1 237	99.2%	1 248	24.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 578	30.4%	98	1.9%	726	14.0%	2 793	53.8%	5 195	100.0%

Contact Details

Municipal Manager	Mr JJ Fortuin	053 391 3003
Financial Manager	Mr Sarel J Myburgh	053 391 3003

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KHAI-MA (NC067)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	47 606	48 161	18 352	38.5%	11 984	25.2%	10 546	21.9%	6 824	14.2%	47 706	99.1%	10 551	99.6%	(35.3%)
Property rates	5 066	5 270	5 483	108.2%	(213)	(4.2%)	-	-	41	.8%	5 311	100.8%	694	115.9%	(94.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 016	8 540	2 129	23.6%	1 662	18.4%	2 187	25.6%	2 495	29.2%	8 473	99.2%	1 958	83.7%	27.4%
Service charges - water revenue	6 584	6 317	1 307	19.9%	1 543	23.4%	1 427	22.6%	1 518	24.0%	5 796	91.7%	1 338	98.2%	13.5%
Service charges - sanitation revenue	1 043	1 309	363	34.8%	335	32.2%	338	25.8%	342	26.2%	1 378	105.3%	366	101.9%	(6.4%)
Service charges - refuse revenue	1 091	1 191	303	27.8%	294	27.0%	304	25.6%	308	25.9%	1 210	101.7%	283	88.0%	8.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	187	187	32	17.1%	30	15.9%	29	15.5%	139	74.3%	229	122.8%	97	126.7%	43.6%
Interest earned - external investments	200	200	14	6.9%	119	59.5%	61	30.5%	86	43.1%	280	140.0%	132	162.3%	(34.9%)
Interest earned - outstanding debtors	1 996	3 676	871	43.6%	929	46.5%	964	26.2%	1 000	27.2%	3 764	102.4%	838	168.4%	19.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	42	77	27	63.4%	18	43.7%	19	24.8%	4	5.0%	68	88.3%	17	137.1%	(77.7%)
Licences and permits	72	82	10	13.4%	21	29.0%	9	11.0%	11	14.0%	51	62.0%	11	68.7%	3.5%
Agency services	179	179	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	22 104	21 104	7 793	35.3%	7 230	32.7%	5 188	24.6%	864	4.1%	21 075	99.9%	4 798	97.4%	(82.0%)
Other own revenue	27	30	21	78.3%	16	60.0%	20	67.2%	15	50.8%	72	242.2%	18	175.0%	(16.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	69 085	70 292	11 401	16.5%	11 660	16.9%	12 145	17.3%	10 385	14.8%	45 591	64.9%	11 759	68.8%	(11.7%)
Employee related costs	28 125	26 994	5 516	19.6%	5 367	19.1%	5 500	20.4%	5 139	19.0%	21 521	79.7%	4 935	82.5%	4.1%
Remuneration of councillors	3 241	3 023	592	18.3%	638	19.7%	704	23.3%	661	21.9%	2 594	85.8%	621	93.6%	6.5%
Debt impairment	4 996	4 996	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 008	3 871	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 533	2 133	367	24.0%	288	18.8%	411	19.3%	517	24.2%	1 584	74.2%	455	85.6%	13.7%
Bulk purchases	13 258	13 658	3 668	27.7%	2 896	21.8%	3 086	22.6%	2 987	21.9%	12 638	92.5%	3 918	100.9%	(23.8%)
Other Materials	5 271	2 920	-	-	11	.2%	35	1.2%	6	.2%	52	1.8%	8	.6%	(27.6%)
Contracted services	4 252	4 898	85	2.0%	883	20.8%	644	13.1%	51	1.0%	1 663	33.9%	544	42.4%	(90.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	5 400	7 799	1 172	21.7%	1 578	29.2%	1 766	22.6%	1 025	13.1%	5 540	71.0%	1 278	108.0%	(19.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(21 479)	(22 131)	6 951		324		(1 599)		(3 561)		2 115		(1 208)		
Transfers recognised - capital	27 356	34 883	-	-	4 785	17.5%	2 263	6.5%	6 814	19.5%	13 862	39.7%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 877	12 753	6 951		5 109		664		3 253		15 978		(1 208)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 877	12 753	6 951		5 109		664		3 253		15 978		(1 208)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 877	12 753	6 951		5 109		664		3 253		15 978		(1 208)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 877	12 753	6 951		5 109		664		3 253		15 978		(1 208)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	27 506	34 084	1 812	6.6%	2 705	9.8%	2 046	6.0%	6 690	19.6%	13 253	38.9%	11 139	61.5%	(39.9%)
National Government	18 356	13 883	1 811	9.9%	2 649	14.4%	1 956	14.1%	6 690	48.2%	13 106	94.4%	11 124	79.8%	(39.9%)
Provincial Government	9 000	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 356	33 883	1 811	6.6%	2 649	9.7%	1 956	5.8%	6 690	19.7%	13 106	38.7%	11 124	61.4%	(39.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	150	201	1	.4%	56	37.6%	90	44.9%	-	-	147	73.3%	15	98.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	27 506	34 084	1 812	6.6%	2 705	9.8%	2 046	6.0%	6 690	19.6%	13 253	38.9%	11 139	61.5%	(39.9%)
Governance and Administration	150	201	1	.4%	56	37.6%	90	44.9%	-	-	147	73.3%	15	93.2%	(100.0%)
Executive & Council	150	201	1	.4%	56	37.6%	90	44.9%	-	-	147	73.3%	14	92.4%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 358	2 610	1 202	51.0%	517	21.9%	257	9.8%	561	21.5%	2 536	97.2%	1 569	43.0%	(64.3%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 358	2 610	1 202	51.0%	517	21.9%	257	9.8%	561	21.5%	2 536	97.2%	1 569	43.0%	(64.3%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	17	354.6%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	17	354.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	24 998	31 273	610	2.4%	2 132	8.5%	1 699	5.4%	6 129	19.6%	10 570	33.8%	9 538	65.5%	(35.7%)
Electricity	1 650	1 650	82	5.0%	67	4.1%	10	.6%	914	55.4%	1 074	65.1%	751	93.7%	21.8%
Water	14 348	27 124	527	3.7%	1 935	13.5%	1 430	5.3%	3 196	11.8%	7 089	26.1%	8 787	64.0%	(63.6%)
Waste Water Management	9 000	2 499	-	-	130	1.4%	259	10.4%	2 019	80.8%	2 408	96.3%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	69 701	73 742	24 007	34.4%	20 089	28.8%	10 260	13.9%	11 770	16.0%	66 126	89.7%	19 787	112.9%	(40.5%)
Property rates, penalties and collection charges	4 504	4 216	3 514	78.0%	1 263	28.0%	461	10.9%	239	5.7%	5 477	129.9%	412	128.7%	(41.8%)
Service charges	13 549	10 826	3 384	25.0%	3 225	23.8%	3 146	29.1%	3 413	31.5%	13 168	121.6%	3 068	79.5%	11.2%
Other revenue	462	220	1 228	265.8%	4 592	993.5%	6 497	2 958.7%	6 227	2 835.7%	18 544	8 444.6%	15 126	8 556.7%	(58.8%)
Government - operating	22 104	22 104	9 478	42.9%	3 859	17.5%	-	-	784	3.5%	14 121	63.9%	1	86.0%	99 140.5%
Government - capital	27 356	33 883	6 356	23.2%	7 006	25.6%	-	-	1 000	3.0%	14 362	42.4%	1 000	53.1%	-
Interest	1 725	2 493	47	2.7%	144	8.3%	157	6.3%	106	4.3%	454	18.2%	181	212.7%	(41.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(43 205)	(41 075)	(24 537)	56.8%	(13 985)	32.4%	(10 865)	26.5%	(10 446)	25.4%	(59 833)	145.7%	(20 072)	167.2%	(48.0%)
Suppliers and employees	(43 205)	(41 075)	(24 537)	56.8%	(13 985)	32.4%	(10 454)	25.5%	(9 930)	24.2%	(58 905)	143.4%	(19 723)	168.1%	(49.7%)
Finance charges	-	-	-	-	-	-	(411)	-	(517)	-	(928)	-	(349)	89.1%	48.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	26 496	32 668	(530)	(2.0%)	6 104	23.0%	(605)	(1.9%)	1 324	4.1%	6 293	19.3%	(285)	43.4%	(564.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 506)	(34 084)	(820)	3.0%	(2 749)	10.0%	(2 046)	6.0%	(4 680)	13.7%	(10 295)	30.2%	(12 621)	67.4%	(62.9%)
Capital assets	(27 506)	(34 084)	(820)	3.0%	(2 749)	10.0%	(2 046)	6.0%	(4 680)	13.7%	(10 295)	30.2%	(12 621)	67.4%	(62.9%)
Net Cash from/(used) Investing Activities	(27 506)	(34 084)	(820)	3.0%	(2 749)	10.0%	(2 046)	6.0%	(4 680)	13.7%	(10 295)	30.2%	(12 621)	67.4%	(62.9%)
Cash Flow from Financing Activities															
Receipts	5	5	5	101.3%	4	70.2%	7	127.7%	4	76.3%	20	375.5%	-	236.9%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5	5	5	101.3%	4	70.2%	7	127.7%	4	76.3%	20	375.5%	-	236.9%	(100.0%)
Payments	(29)	(29)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(29)	(29)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(23)	(23)	5	(22.5%)	4	(15.6%)	7	(28.3%)	4	(16.9%)	20	(83.2%)	-	(76.0%)	(100.0%)
Net Increase/(Decrease) in cash held	(1 033)	(1 440)	(1 345)	130.1%	3 359	(325.0%)	(2 645)	183.7%	(3 352)	232.8%	(3 983)	276.6%	(12 905)	(310.2%)	(74.0%)
Cash/cash equivalents at the year begin:	2 257	2 257	2 257	100.0%	912	40.4%	4 271	189.2%	1 626	72.1%	2 257	100.0%	13 867	1 420.3%	(88.3%)
Cash/cash equivalents at the year end:	1 223	817	912	74.5%	4 271	349.1%	1 626	199.1%	(1 726)	(211.3%)	(1 726)	(211.3%)	962	42.6%	(279.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	928	3.0%	647	2.1%	436	1.4%	28 739	93.5%	30 751	48.4%	-	-	22 335	73.0%
Trade and Other Receivables from Exchange Transactions - Electricity	467	32.8%	142	10.0%	46	3.3%	768	54.0%	1 424	2.2%	-	-	7 251	509.0%
Receivables from Non-exchange Transactions - Property Rates	183	5.6%	64	1.9%	46	1.4%	2 998	91.1%	3 291	5.2%	-	-	3 845	117.0%
Receivables from Exchange Transactions - Waste Water Management	231	6.2%	96	2.6%	86	2.3%	3 322	89.0%	3 734	5.9%	-	-	3 412	91.0%
Receivables from Exchange Transactions - Waste Management	212	6.0%	92	2.6%	84	2.4%	3 144	89.0%	3 532	5.6%	-	-	2 762	78.0%
Receivables from Exchange Transactions - Property Rental Debtors	77	36.2%	1	.5%	1	.5%	132	62.7%	211	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	678	5.8%	330	2.8%	325	2.8%	10 319	88.6%	11 652	18.4%	-	-	3 888	33.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	8 894	100.0%	8 894	14.0%	-	-	-	-
Total By Income Source	2 776	4.4%	1 372	2.2%	1 024	1.6%	58 317	91.9%	63 489	100.0%	-	-	43 493	69.0%
Debtors Age Analysis By Customer Group														
Organs of State	57	14.2%	23	5.6%	28	6.8%	298	73.4%	406	.6%	-	-	86	21.0%
Commercial	552	32.3%	131	7.7%	68	4.0%	956	56.0%	1 707	2.7%	-	-	9 283	544.0%
Households	2 167	3.5%	1 218	2.0%	928	1.5%	57 063	93.0%	61 376	96.7%	-	-	34 124	56.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 776	4.4%	1 372	2.2%	1 024	1.6%	58 317	91.9%	63 489	100.0%	-	-	43 493	69.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 136	6.5%	789	4.5%	812	4.6%	14 761	84.4%	17 498	42.4%
Bulk Water	321	5.3%	414	6.8%	383	6.3%	4 948	81.6%	6 066	14.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	282	100.0%	-	-	-	-	-	-	282	.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	104	22.5%	35	7.5%	323	70.0%	461	1.1%
Auditor-General	21	.9%	55	2.4%	157	6.9%	2 030	89.7%	2 263	5.5%
Other	3 078	21.0%	102	.7%	414	2.8%	11 082	75.5%	14 676	35.6%
Total	4 837	11.7%	1 463	3.5%	1 801	4.4%	33 145	80.4%	41 245	100.0%

Contact Details

Municipal Manager	Mr O.J. Isaacs	054 933 1022
Financial Manager	Mr P. J. van der Merwe	054 933 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMAKWA (DC6)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	66 432	68 829	20 578	31.0%	18 094	27.2%	13 834	20.1%	9 373	13.6%	61 879	89.9%	6 768	85.9%	38.5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	938	938	288	30.7%	183	19.6%	360	38.4%	281	29.9%	1 112	118.6%	190	101.6%	47.5%
Interest earned - external investments	3 020	3 020	97	3.2%	139	4.6%	400	13.2%	228	7.5%	863	28.6%	223	29.9%	1.9%
Interest earned - outstanding debtors	60	60	21	35.0%	12	19.2%	28	46.4%	22	37.5%	83	138.2%	16	135.2%	39.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	9 002	9 002	-	-	1 220	13.6%	-	-	1 613	17.9%	2 833	31.5%	1 448	55.6%	11.4%
Transfers recognised - operational	51 376	51 523	20 171	39.3%	16 183	31.5%	12 826	24.9%	6 224	12.1%	55 404	107.5%	4 401	97.1%	41.4%
Other own revenue	2 032	4 282	-	-	358	17.6%	221	5.2%	1 006	23.5%	1 585	37.0%	490	30.9%	105.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	70 048	72 905	13 933	19.9%	16 210	23.1%	15 219	20.9%	20 972	28.8%	66 334	91.0%	15 901	85.9%	31.9%
Employee related costs	38 312	39 107	8 684	22.7%	10 297	26.9%	9 304	23.8%	9 703	24.8%	37 988	97.1%	7 882	94.9%	23.1%
Remuneration of councillors	3 110	3 231	774	24.9%	774	24.9%	850	26.3%	722	22.3%	3 119	96.5%	843	103.5%	(14.4%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 373	1 373	-	-	-	-	-	-	2 014	146.6%	2 014	146.6%	1	-	310 158.4%
Finance charges	100	268	42	41.8%	42	41.8%	40	15.1%	40	14.8%	164	61.1%	42	90.8%	(5.6%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	558	522	34	6.0%	157	28.1%	30	5.7%	27	5.2%	247	47.4%	312	61.2%	(91.3%)
Contracted services	14 721	15 343	1 160	7.9%	1 954	13.3%	1 387	9.0%	5 895	38.4%	10 396	67.8%	4 849	72.6%	21.6%
Transfers and grants	120	345	107	89.3%	105	87.2%	44	12.7%	162	47.0%	418	121.1%	135	175.1%	19.6%
Other expenditure	11 753	12 715	3 132	26.7%	2 881	24.5%	3 549	27.9%	2 337	18.4%	11 900	93.6%	1 837	89.1%	27.2%
Loss on disposal of PPE	-	-	-	-	-	-	16	-	73	-	89	-	-	-	(100.0%)
Surplus/(Deficit)	(3 615)	(4 075)	6 645		1 885		(1 385)		(11 599)		(4 455)		(9 133)		
Transfers recognised - capital	-	670	-	-	-	-	-	-	-	-	-	-	254	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 615)	(3 405)	6 645		1 885		(1 385)		(11 599)		(4 455)		(8 879)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(3 615)	(3 405)	6 645		1 885		(1 385)		(11 599)		(4 455)		(8 879)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 615)	(3 405)	6 645		1 885		(1 385)		(11 599)		(4 455)		(8 879)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 615)	(3 405)	6 645		1 885		(1 385)		(11 599)		(4 455)		(8 879)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	2 820	3 700	-	-	2 608	92.5%	64	1.7%	769	20.8%	3 442	93.0%	86	21.7%	796.2%
National Government	-	670	-	-	-	-	30	4.4%	534	79.8%	564	84.2%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	23	-	109	-	132	-	26	6.9%	311.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	670	-	-	-	-	53	7.9%	643	96.0%	696	103.8%	26	6.9%	2 334.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 820	3 030	-	-	2 608	92.5%	12	.4%	126	4.2%	2 746	90.6%	59	59.6%	112.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	2 820	3 700	-	-	2 608	92.5%	64	1.7%	769	20.8%	3 442	93.0%	86	21.7%	796.2%
Governance and Administration	2 755	2 740	-	-	2 587	93.9%	2	.1%	87	3.2%	2 675	97.6%	59	59.6%	45.6%
Executive & Council	15	15	-	-	-	-	-	-	11	75.0%	11	75.0%	28	50.2%	(60.4%)
Budget & Treasury Office	2 740	2 725	-	-	11	.4%	-	-	-	-	11	.4%	10	18.4%	(100.0%)
Corporate Services	-	-	-	-	2 576	-	2	-	75	-	2 652	-	21	-	263.6%
Community and Public Safety	65	275	-	-	21	32.2%	33	12.1%	131	47.7%	185	67.4%	26	6.9%	396.4%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	210	-	-	-	-	23	11.0%	109	51.7%	132	62.8%	26	6.9%	311.3%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	65	65	-	-	21	32.2%	10	15.7%	22	34.6%	54	82.5%	-	-	(100.0%)
Economic and Environmental Services	-	685	-	-	-	-	30	4.3%	539	78.7%	569	83.0%	-	-	(100.0%)
Planning and Development	-	685	-	-	-	-	30	4.3%	534	78.0%	564	82.3%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	5	-	5	-	-	-	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	13	-	13	-	-	-	(100.0%)

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	66 373	69 440	37 915	57.1%	31 821	47.9%	29 128	41.9%	18 514	26.7%	117 378	169.0%	8 630	157.3%	114.5%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	11 917	14 227	14 273	119.8%	15 272	128.1%	15 333	107.8%	9 904	69.6%	54 781	385.0%	8 382	397.8%	18.2%
Government - operating	51 376	51 523	23 524	45.8%	16 399	31.9%	13 286	25.8%	8 360	16.2%	61 569	119.5%	-	104.5%	(100.0%)
Government - capital	-	670	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	3 080	3 020	118	3.8%	150	4.9%	509	16.8%	250	8.3%	1 027	34.0%	248	38.3%	.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(69 383)	(72 240)	(34 803)	50.2%	(31 119)	44.9%	(20 060)	27.8%	(27 401)	37.9%	(113 384)	157.0%	(22 132)	213.8%	23.8%
Suppliers and employees	(69 263)	(71 627)	(34 686)	50.1%	(30 964)	44.7%	(20 005)	27.9%	(27 078)	37.8%	(112 733)	157.4%	(22 132)	214.4%	22.3%
Finance charges	-	(268)	(28)	-	(42)	-	(40)	15.1%	(40)	14.8%	(150)	55.9%	-	-	(100.0%)
Transfers and grants	(120)	(345)	(89)	74.5%	(112)	93.7%	(15)	4.3%	(284)	82.3%	(501)	145.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	(3 010)	(2 800)	3 112	(103.4%)	702	(23.3%)	9 067	(323.8%)	(8 887)	317.4%	3 994	(142.6%)	(13 502)	(179.6%)	(34.2%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	0	-	0	-	8 000	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	8 000	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 820)	(3 700)	-	-	(2 608)	92.5%	(64)	1.7%	(769)	20.8%	(3 442)	93.0%	(86)	21.7%	796.2%
Capital assets	(2 820)	(3 700)	-	-	(2 608)	92.5%	(64)	1.7%	(769)	20.8%	(3 442)	93.0%	(86)	21.7%	796.2%
Net Cash from/(used) Investing Activities	(2 820)	(3 700)	-	-	(2 608)	92.5%	(64)	1.7%	(769)	20.8%	(3 442)	93.0%	7 914	(2 776.8%)	(109.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(14)	(14)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(14)	(14)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(14)	(14)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 844)	(6 514)	3 112	(53.2%)	(1 906)	32.6%	9 003	(138.2%)	(9 657)	148.2%	552	(8.5%)	(5 588)	(2.8%)	72.8%
Cash/cash equivalents at the year begin:	16 486	16 486	800	4.9%	3 912	23.7%	2 006	12.2%	11 009	66.8%	800	4.9%	6 388	11.8%	72.3%
Cash/cash equivalents at the year end:	10 642	9 972	3 912	36.8%	2 006	18.9%	11 009	110.4%	1 352	13.6%	1 352	13.6%	800	4.9%	69.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	66	15.2%	65	14.9%	58	13.3%	246	56.6%	435	30.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	29	5.4%	11	2.0%	10	1.9%	497	90.7%	548	38.8%	-	-	-	-
Interest on Arrear Debtor Accounts	7	2.2%	8	2.3%	8	2.2%	316	93.3%	339	24.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	24.3%	12	12.5%	7	7.9%	51	55.3%	92	6.5%	-	-	-	-
Total By Income Source	125	8.8%	95	6.7%	83	5.9%	1 111	78.6%	1 414	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	68	14.1%	68	14.0%	61	12.5%	289	59.4%	486	34.4%	-	-	-	-
Commercial	33	4.1%	15	1.8%	14	1.7%	759	92.4%	821	58.1%	-	-	-	-
Households	23	21.8%	12	11.6%	8	7.5%	63	59.1%	107	7.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	125	8.8%	95	6.7%	83	5.9%	1 111	78.6%	1 414	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Christiaan Fortuin	027 712 8000
Financial Manager	Mr Rajiv Datadin	027 712 8021

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UBUNTU (NC071)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	109 400	109 400	17 137	15.7%	41 438	37.9%	13 059	11.9%	10 333	9.4%	81 967	74.9%	42 391	114.2%	(75.6%)
Property rates	5 694	5 694	9 223	162.0%	927	16.3%	417	7.3%	462	8.1%	11 029	193.7%	29	.3%	1 495.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 727	11 727	3 301	28.2%	3 385	28.9%	3 196	27.3%	4 420	37.7%	14 302	122.0%	1 695	60.7%	160.7%
Service charges - water revenue	6 330	6 330	1 385	21.9%	1 454	23.0%	4 611	72.8%	1 850	29.2%	9 300	146.9%	34 889	934.8%	(94.7%)
Service charges - sanitation revenue	3 800	3 800	848	22.3%	713	18.8%	665	17.5%	(763)	(20.1%)	1 462	38.5%	740	128.7%	(203.2%)
Service charges - refuse revenue	4 194	4 194	827	19.7%	686	16.4%	689	16.4%	(842)	(20.1%)	1 360	32.4%	745	78.9%	(213.0%)
Service charges - other	-	-	(18)	-	(30)	-	-	-	-	-	(48)	-	-	.6%	-
Rental of facilities and equipment	269	269	53	19.9%	41	15.3%	40	15.1%	23	8.4%	158	58.7%	-	67.1%	(100.0%)
Interest earned - external investments	347	347	118	34.1%	181	52.2%	129	37.2%	88	25.4%	516	148.9%	105	371.4%	(16.1%)
Interest earned - outstanding debtors	4 400	4 400	1 130	25.7%	1 318	30.0%	2 796	63.6%	3 208	72.9%	8 452	192.1%	1 215	55.1%	164.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	33 253	33 253	18	.1%	7	-	5	-	8	-	39	.1%	9	.1%	(6.6%)
Licences and permits	649	649	38	5.9%	72	11.1%	187	28.8%	216	33.2%	513	79.0%	18	-	1 118.7%
Agency services	539	539	-	-	6	1.2%	19	3.5%	25	4.7%	50	9.3%	-	-	(100.0%)
Transfers recognised - operational	37 795	37 795	31	.1%	32 007	84.7%	254	.7%	1 392	3.7%	33 685	89.1%	2 851	98.8%	(51.2%)
Other own revenue	403	403	181	45.0%	671	166.5%	51	12.6%	246	60.9%	1 148	285.0%	96	298.9%	156.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	184 537	184 537	20 693	11.2%	25 516	13.8%	14 032	7.6%	18 470	10.0%	78 710	42.7%	24 350	69.2%	(24.1%)
Employee related costs	35 829	35 829	7 775	21.7%	8 150	22.7%	8 096	22.6%	8 086	22.6%	32 106	89.6%	8 759	75.4%	(7.7%)
Remuneration of councillors	2 231	2 231	627	28.1%	562	25.2%	763	34.2%	1 676	75.1%	3 628	162.6%	646	102.0%	159.6%
Debt impairment	39 027	39 027	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	51 473	51 473	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	836	836	1 465	175.2%	-	-	-	-	157	18.8%	1 622	194.0%	1 030	410.6%	(84.8%)
Bulk purchases	19 123	19 123	8 214	43.0%	10 866	56.8%	1 002	5.2%	4 070	21.3%	24 151	126.3%	6 754	202.3%	(39.7%)
Other Materials	1 142	1 142	142	12.4%	228	20.0%	199	17.4%	387	33.9%	956	83.7%	462	21.3%	(16.3%)
Contracted services	942	942	79	8.4%	2 448	260.0%	17	1.8%	-	-	2 544	270.2%	-	15.5%	-
Transfers and grants	20 906	20 906	-	-	-	-	-	-	-	-	-	-	103	-	(100.0%)
Other expenditure	13 028	13 028	2 391	18.4%	3 263	25.0%	3 955	30.4%	4 094	31.4%	13 703	105.2%	6 595	59.5%	(37.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(75 137)	(75 137)	(3 556)		15 921		(973)		(8 136)		3 257		18 042		
Transfers recognised - capital	14 862	14 862	6	-	679	4.6%	-	-	5 614	37.8%	6 299	42.4%	2 125	97.6%	164.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(60 275)	(60 275)	(3 550)		16 601		(973)		(2 523)		9 556		20 167		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(60 275)	(60 275)	(3 550)		16 601		(973)		(2 523)		9 556		20 167		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(60 275)	(60 275)	(3 550)		16 601		(973)		(2 523)		9 556		20 167		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(60 275)	(60 275)	(3 550)		16 601		(973)		(2 523)		9 556		20 167		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	14 862	14 862	1 570	10.6%	686	4.6%	17	.1%	7 589	51.1%	9 863	66.4%	3 389	78.5%	124.0%
National Government	14 862	14 862	1 395	9.4%	492	3.3%	-	-	6 996	47.1%	8 884	59.8%	3 389	78.5%	106.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 862	14 862	1 395	9.4%	492	3.3%	-	-	6 996	47.1%	8 884	59.8%	3 389	78.5%	106.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	175	-	8	-	-	-	-	-	183	-	-	-	-
Public contributions and donations	-	-	-	-	185	-	17	-	593	-	796	-	-	-	(100.0%)
Capital Expenditure Standard Classification	14 862	14 862	1 570	10.6%	686	4.6%	17	.1%	7 589	51.1%	9 863	66.4%	3 389	78.5%	124.0%
Governance and Administration	-	-	72	-	8	-	-	-	141	-	221	-	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	72	-	8	-	-	-	141	-	221	-	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 862	9 862	103	1.0%	1	-	13	.1%	9	.1%	126	1.3%	3 389	109.7%	(99.7%)
Planning and Development	-	-	-	-	-	-	13	-	9	-	22	-	-	-	(100.0%)
Road Transport	9 862	9 862	103	1.0%	1	-	-	-	-	-	104	1.1%	3 389	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 000	5 000	1 395	27.9%	677	13.5%	5	.1%	7 440	148.8%	9 516	190.3%	-	-	(100.0%)
Electricity	1 000	1 000	-	-	-	-	-	-	3 574	357.4%	3 574	357.4%	-	-	(100.0%)
Water	4 000	4 000	-	-	184	4.6%	5	.1%	3 866	96.6%	4 054	101.4%	-	-	(100.0%)
Waste Water Management	-	-	1 395	-	492	-	-	-	-	-	1 887	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	77 668	77 668	30 025	38.7%	32 762	42.2%	20 901	26.9%	8 284	10.7%	91 972	118.4%	6 629	93.4%	25.0%
Property rates, penalties and collection charges	2 278	2 278	2 298	100.9%	4 053	177.9%	910	40.0%	631	27.7%	7 892	346.5%	1 689	106.8%	(62.6%)
Service charges	15 111	15 111	6 667	44.1%	10 251	67.8%	5 056	33.5%	4 641	30.7%	26 615	176.1%	4 412	134.6%	5.2%
Other revenue	6 515	6 515	5 500	84.4%	395	6.1%	2 983	45.8%	2 279	35.0%	11 157	171.2%	96	161.4%	2 283.8%
Government - operating	37 795	37 795	15 515	41.1%	15 838	41.9%	8 122	21.5%	631	1.7%	40 106	106.1%	-	87.5%	(100.0%)
Government - capital	13 862	13 862	-	-	2 200	15.9%	3 800	27.4%	-	-	6 000	43.3%	-	-	-
Interest	2 107	2 107	44	2.1%	26	1.2%	30	1.4%	102	4.8%	202	9.6%	432	46.1%	(76.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(67 674)	(67 674)	(25 612)	37.8%	(26 090)	38.6%	(20 328)	30.0%	(13 358)	19.7%	(85 387)	126.2%	(9 534)	115.0%	40.1%
Suppliers and employees	(66 837)	(66 837)	(25 612)	38.3%	(26 090)	39.0%	(20 328)	30.4%	(13 358)	20.0%	(85 387)	127.8%	(9 534)	90.0%	40.1%
Finance charges	(836)	(836)	-	-	-	-	-	-	-	-	-	-	-	32.8%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	9 994	9 994	4 413	44.2%	6 673	66.8%	573	5.7%	(5 074)	(50.8%)	6 585	65.9%	(2 905)	(348.0%)	74.7%
Cash Flow from Investing Activities															
Receipts	4 314	4 314	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	4 314	4 314	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(13 862)	(13 862)	(1 772)	12.8%	(914)	6.6%	-	-	(7 135)	51.5%	(9 822)	70.9%	(1 261)	72.8%	465.8%
Capital assets	(13 862)	(13 862)	(1 772)	12.8%	(914)	6.6%	-	-	(7 135)	51.5%	(9 822)	70.9%	(1 261)	72.8%	465.8%
Net Cash from/(used) Investing Activities	(9 548)	(9 548)	(1 772)	18.6%	(914)	9.6%	-	-	(7 135)	74.7%	(9 822)	102.9%	(1 261)	72.8%	465.8%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(73)	(73)	(52)	71.6%	-	-	(26)	35.8%	-	-	(78)	107.5%	(52)	20.9%	(100.0%)
Repayment of borrowing	(73)	(73)	(52)	71.6%	-	-	(26)	35.8%	-	-	(78)	107.5%	(52)	20.9%	(100.0%)
Net Cash from/(used) Financing Activities	(73)	(73)	(52)	71.6%	-	-	(26)	35.8%	-	-	(78)	107.5%	(52)	20.9%	(100.0%)
Net Increase/(Decrease) in cash held	373	373	2 589	694.0%	5 758	1 543.8%	547	146.6%	(12 209)	(3 273.2%)	(3 315)	(888.8%)	(4 218)	188.5%	189.4%
Cash/cash equivalents at the year begin:	2 529	2 529	5 174	204.6%	7 763	307.0%	13 521	534.7%	14 068	556.3%	5 174	204.6%	(16 232)	136.7%	(186.7%)
Cash/cash equivalents at the year end:	2 902	2 902	7 763	267.5%	13 521	466.0%	14 068	484.8%	1 859	64.1%	1 859	64.1%	(20 450)	201.4%	(109.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 921	5.2%	956	2.6%	949	2.6%	32 894	89.6%	36 721	37.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	661	10.3%	482	7.5%	348	5.4%	4 906	76.7%	6 397	6.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 276	6.6%	432	2.2%	399	2.1%	17 178	89.1%	19 286	19.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	528	3.3%	525	3.3%	485	3.0%	14 515	90.4%	16 054	16.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	554	3.0%	562	3.1%	529	2.9%	16 655	91.0%	18 300	18.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	1.4%	13	1.3%	9	.9%	1 012	96.5%	1 049	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7	2.7%	5	2.0%	5	1.8%	254	93.6%	272	.3%	-	-	-	-
Total By Income Source	4 962	5.1%	2 976	3.0%	2 725	2.8%	87 415	89.1%	98 078	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	859	24.5%	172	4.9%	145	4.1%	2 330	66.5%	3 506	3.6%	-	-	-	-
Commercial	1 452	14.1%	345	3.3%	264	2.6%	8 232	80.0%	10 291	10.5%	-	-	-	-
Households	2 652	3.1%	2 459	2.9%	2 317	2.7%	76 854	91.2%	84 281	85.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 962	5.1%	2 976	3.0%	2 725	2.8%	87 415	89.1%	98 078	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 538	4.1%	2 005	3.2%	3 841	6.2%	53 493	86.5%	61 876	84.2%
Bulk Water	94	100.0%	-	-	-	-	-	-	94	.1%
PAYE deductions	627	33.2%	-	-	-	-	1 259	66.8%	1 886	2.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	512	28.9%	320	18.1%	-	-	939	53.0%	1 771	2.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	173	3.7%	(17)	(.4%)	50	1.1%	4 440	95.6%	4 646	6.3%
Auditor-General	25	.8%	80	2.6%	330	10.7%	2 647	85.9%	3 082	4.2%
Other	-	-	-	-	150	100.0%	-	-	150	.2%
Total	3 970	5.4%	2 387	3.2%	4 370	5.9%	62 777	85.4%	73 504	100.0%

Contact Details

Municipal Manager	Mr Dibere Maposa	053 621 0026
Financial Manager	Mr Romano Asperito Jacobs	053 621 0026

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UMSOBOMVU (NC072)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	142 330	142 919	-	-	-	-	-	-	-	-	-	-	22 971	90.6%	(100.0%)
Property rates	10 447	11 062	-	-	-	-	-	-	-	-	-	-	2 174	100.1%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	33 818	33 773	-	-	-	-	-	-	-	-	-	-	6 101	88.0%	(100.0%)
Service charges - water revenue	13 617	13 468	-	-	-	-	-	-	-	-	-	-	6 299	76.0%	(100.0%)
Service charges - sanitation revenue	8 968	8 387	-	-	-	-	-	-	-	-	-	-	2 644	121.8%	(100.0%)
Service charges - refuse revenue	6 461	6 142	-	-	-	-	-	-	-	-	-	-	152	46.7%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	291	333	-	-	-	-	-	-	-	-	-	-	161	154.9%	(100.0%)
Interest earned - external investments	560	560	-	-	-	-	-	-	-	-	-	-	35	62.6%	(100.0%)
Interest earned - outstanding debtors	3 105	3 105	-	-	-	-	-	-	-	-	-	-	1 018	104.7%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 312	7 372	-	-	-	-	-	-	-	-	-	-	1 516	107.6%	(100.0%)
Licences and permits	2 516	2 517	-	-	-	-	-	-	-	-	-	-	827	116.2%	(100.0%)
Agency services	342	342	-	-	-	-	-	-	-	-	-	-	97	99.1%	(100.0%)
Transfers recognised - operational	49 275	49 275	-	-	-	-	-	-	-	-	-	-	67	89.3%	(100.0%)
Other own revenue	5 619	6 582	-	-	-	-	-	-	-	-	-	-	1 879	95.7%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	155 860	158 883	-	-	-	-	-	-	-	-	-	-	58 939	92.4%	(100.0%)
Employee related costs	53 559	54 350	-	-	-	-	-	-	-	-	-	-	10 833	90.8%	(100.0%)
Remuneration of councillors	4 130	4 130	-	-	-	-	-	-	-	-	-	-	934	97.9%	(100.0%)
Debt impairment	11 388	11 388	-	-	-	-	-	-	-	-	-	-	10 989	96.5%	(100.0%)
Depreciation and asset impairment	25 827	25 827	-	-	-	-	-	-	-	-	-	-	26 226	101.5%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	3	49.8%	(100.0%)
Bulk purchases	21 948	23 300	-	-	-	-	-	-	-	-	-	-	2 980	87.4%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	121	-	(100.0%)
Contracted services	1 191	1 191	-	-	-	-	-	-	-	-	-	-	1 019	473.5%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	37 797	38 678	-	-	-	-	-	-	-	-	-	-	5 834	77.6%	(100.0%)
Loss on disposal of PPE	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(13 530)	(15 964)	-		-		-		-		-		(35 968)		
Transfers recognised - capital	23 781	28 362	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	10 251	12 398	-		-		-		-		-		(35 968)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	10 251	12 398	-		-		-		-		-		(35 968)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 251	12 398	-		-		-		-		-		(35 968)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 251	12 398	-		-		-		-		-		(35 968)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	25 657	31 486	-	-	-	-	-	-	-	-	-	-	4 002	59.4%	(100.0%)
National Government	23 781	28 362	-	-	-	-	-	-	-	-	-	-	4 002	132.8%	(100.0%)
Provincial Government	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 781	29 362	-	-	-	-	-	-	-	-	-	-	4 002	132.8%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 877	2 125	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	25 657	31 486	-	-	-	-	-	-	-	-	-	-	4 002	59.4%	(100.0%)
Governance and Administration	1 535	1 535	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 485	1 485	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	49	49	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	342	590	-	-	-	-	-	-	-	-	-	-	-	46.7%	-
Community & Social Services	133	353	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	200	200	-	-	-	-	-	-	-	-	-	-	-	48.0%	-
Public Safety	-	28	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	10	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	5 908	-	-	-	-	-	-	-	-	-	-	1 195	72.3%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	5 908	-	-	-	-	-	-	-	-	-	-	1 195	72.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	23 781	23 454	-	-	-	-	-	-	-	-	-	-	2 808	69.0%	(100.0%)
Electricity	3 000	3 836	-	-	-	-	-	-	-	-	-	-	-	45.6%	-
Water	10 000	9 618	-	-	-	-	-	-	-	-	-	-	2 808	77.0%	(100.0%)
Waste Water Management	10 781	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	146 108	150 810	-	-	-	-	-	-	-	-	-	-	22 692	115.6%	(100.0%)
Property rates, penalties and collection charges	8 357	8 407	-	-	-	-	-	-	-	-	-	-	1 304	72.6%	(100.0%)
Service charges	47 392	46 667	-	-	-	-	-	-	-	-	-	-	9 880	91.0%	(100.0%)
Other revenue	14 507	15 303	-	-	-	-	-	-	-	-	-	-	6 384	413.6%	(100.0%)
Government - operating	49 275	48 275	-	-	-	-	-	-	-	-	-	-	-	65.1%	-
Government - capital	23 781	29 362	-	-	-	-	-	-	-	-	-	-	4 069	78.6%	(100.0%)
Interest	2 796	2 796	-	-	-	-	-	-	-	-	-	-	1 054	140.9%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(115 741)	(121 648)	-	-	-	-	-	-	-	-	-	-	(24 430)	142.1%	(100.0%)
Suppliers and employees	(115 741)	(60 470)	-	-	-	-	-	-	-	-	-	-	(22 411)	135.8%	(100.0%)
Finance charges	-	(22 500)	-	-	-	-	-	-	-	-	-	-	(3)	51.8%	(100.0%)
Transfers and grants	-	(38 678)	-	-	-	-	-	-	-	-	-	-	(2 016)	-	(100.0%)
Net Cash from/(used) Operating Activities	30 367	29 162	-	-	-	-	-	-	-	-	-	-	(1 738)	37.1%	(100.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(25 657)	(31 486)	-	-	-	-	-	-	-	-	-	-	(4 002)	69.8%	(100.0%)
Capital assets	(25 657)	(31 486)	-	-	-	-	-	-	-	-	-	-	(4 002)	69.8%	(100.0%)
Net Cash from/(used) Investing Activities	(25 657)	(31 486)	-	-	-	-	-	-	-	-	-	-	(4 002)	69.8%	(100.0%)
Cash Flow from Financing Activities															
Receipts	140	140	-	-	-	-	-	-	-	-	-	-	13	37.4%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	140	140	-	-	-	-	-	-	-	-	-	-	13	37.4%	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	(165)	104.8%	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	(165)	104.8%	(100.0%)
Net Cash from/(used) Financing Activities	140	140	-	-	-	-	-	-	-	-	-	-	(151)	118.9%	(100.0%)
Net Increase/(Decrease) in cash held	4 849	(2 184)	-	-	-	-	-	-	-	-	-	-	(5 892)	50 790.6%	(100.0%)
Cash/cash equivalents at the year begin:	17 091	17 091	-	-	-	-	-	-	-	-	-	-	11 008	100.0%	(100.0%)
Cash/cash equivalents at the year end:	21 940	14 906	-	-	-	-	-	-	-	-	-	-	5 116	29.9%	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Amos China Mpela	051 753 0777
Financial Manager	Mr Dionne Timotheus Visagie	051 753 0777

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: EMTHANJENI (NC073)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	234 944	234 944	73 767	31.4%	58 692	25.0%	56 997	24.3%	25 188	10.7%	214 645	91.4%	47 253	98.8%	(46.7%)
Property rates	29 289	29 289	20 909	71.4%	3 418	11.7%	4 427	15.1%	2 951	10.1%	31 705	108.2%	6 594	114.5%	(55.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	58 374	58 374	13 928	23.9%	14 141	24.2%	19 422	33.3%	7 651	13.1%	55 143	94.5%	11 723	88.5%	(34.7%)
Service charges - water revenue	32 365	32 365	7 318	22.6%	7 470	23.1%	7 465	23.1%	4 995	15.4%	27 249	84.2%	7 360	98.5%	(32.1%)
Service charges - sanitation revenue	20 780	20 780	4 582	22.1%	4 585	22.1%	4 584	22.1%	3 058	14.7%	16 808	80.9%	4 334	91.6%	(29.4%)
Service charges - refuse revenue	12 572	12 572	2 629	20.9%	2 630	20.9%	2 632	20.9%	1 754	14.0%	9 645	76.7%	2 492	88.1%	(29.6%)
Service charges - other	175	175	105	60.1%	101	57.7%	104	59.6%	68	38.8%	378	216.3%	99	329.8%	(31.9%)
Rental of facilities and equipment	833	833	210	25.2%	235	28.2%	203	24.3%	128	15.4%	776	93.2%	218	108.0%	(41.0%)
Interest earned - external investments	987	987	24	2.4%	696	70.5%	629	63.7%	58	5.9%	1 406	142.5%	1 116	134.2%	(94.8%)
Interest earned - outstanding debtors	1 335	1 335	484	36.3%	564	42.3%	498	37.3%	348	26.1%	1 895	142.0%	302	117.5%	15.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 760	3 760	36	.9%	386	10.3%	36	1.0%	7	.2%	465	12.4%	44	33.3%	(83.2%)
Licences and permits	2 108	2 108	121	5.7%	94	4.5%	98	4.6%	49	2.3%	362	17.2%	130	24.4%	(62.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	44 186	44 186	17 833	40.4%	16 460	37.3%	10 773	24.4%	-	-	45 066	102.0%	710	102.2%	(100.0%)
Other own revenue	27 980	27 980	5 487	19.6%	7 922	28.3%	6 134	21.9%	4 121	14.7%	23 664	84.6%	12 122	122.8%	(66.0%)
Gains on disposal of PPE	200	200	101	50.7%	(9)	(4.3%)	(8)	(3.9%)	-	-	85	42.5%	10	26.0%	(100.0%)
Operating Expenditure	246 162	246 162	56 531	23.0%	45 713	18.6%	54 617	22.2%	41 254	16.8%	198 115	80.5%	49 360	87.7%	(16.4%)
Employee related costs	82 291	82 291	19 266	23.4%	20 423	24.8%	20 258	24.6%	13 385	16.3%	73 331	89.1%	19 361	99.2%	(30.9%)
Remuneration of councillors	5 840	5 840	1 323	22.7%	1 323	22.7%	1 356	23.2%	924	15.8%	4 926	84.3%	1 323	98.9%	(30.2%)
Debt impairment	7 213	7 213	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 599	9 599	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 219	2 219	934	42.1%	353	15.9%	1 657	74.7%	1 370	61.7%	4 313	194.3%	820	216.3%	67.1%
Bulk purchases	64 814	64 814	22 274	34.4%	6 529	10.1%	16 411	25.3%	12 347	19.1%	57 560	88.8%	14 255	101.2%	(13.4%)
Other Materials	21 104	21 104	2 034	9.6%	3 742	17.7%	2 960	14.0%	3 002	14.2%	11 738	55.6%	1 540	49.6%	95.0%
Contracted services	12 312	12 312	787	6.4%	1 567	12.7%	1 585	12.9%	1 407	11.4%	5 346	43.4%	699	36.5%	101.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	40 770	40 770	9 914	24.3%	11 777	28.9%	10 391	25.5%	8 819	21.6%	40 901	100.3%	11 361	98.0%	(22.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11 218)	(11 218)	17 236		12 979		2 380		(16 065)		16 530		(2 106)		
Transfers recognised - capital	52 190	52 190	3 000	5.7%	1 000	1.9%	-	-	-	-	4 000	7.7%	6 417	79.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 972	40 972	20 236		13 979		2 380		(16 065)		20 530		4 311		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	40 972	40 972	20 236		13 979		2 380		(16 065)		20 530		4 311		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 972	40 972	20 236		13 979		2 380		(16 065)		20 530		4 311		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 972	40 972	20 236		13 979		2 380		(16 065)		20 530		4 311		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	58 436	58 436	5 979	10.2%	7 926	13.6%	5 442	9.3%	1 929	3.3%	21 277	36.4%	11 346	76.8%	(83.0%)
National Government	52 190	52 190	4 920	9.4%	7 162	13.7%	5 069	9.7%	1 534	2.9%	18 684	35.8%	10 412	71.6%	(85.3%)
Provincial Government	-	-	692	-	-	-	-	-	-	-	692	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 190	52 190	5 611	10.8%	7 162	13.7%	5 069	9.7%	1 534	2.9%	19 375	37.1%	10 412	77.9%	(85.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 246	6 246	368	5.9%	764	12.2%	374	6.0%	395	6.3%	1 901	30.4%	933	71.5%	(57.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58 436	58 436	5 979	10.2%	7 926	13.6%	5 442	9.3%	1 929	3.3%	21 277	36.4%	11 346	76.8%	(83.0%)
Governance and Administration	2 707	2 707	368	13.6%	744	27.5%	291	10.7%	212	7.8%	1 615	59.7%	798	135.0%	(73.5%)
Executive & Council	1 636	1 636	343	21.0%	723	44.2%	256	15.6%	191	11.7%	1 513	92.5%	789	208.9%	(75.7%)
Budget & Treasury Office	791	791	25	3.2%	22	2.8%	10	1.2%	-	-	57	7.2%	10	17.5%	(100.0%)
Corporate Services	281	281	-	-	-	-	25	9.1%	20	7.2%	46	16.3%	-	-	(100.0%)
Community and Public Safety	206	206	-	-	-	-	-	-	18	8.8%	18	8.8%	135	80.9%	(86.7%)
Community & Social Services	102	102	-	-	-	-	-	-	-	-	-	-	91	75.7%	(100.0%)
Sport And Recreation	55	55	-	-	-	-	-	-	-	-	-	-	39	101.2%	(100.0%)
Public Safety	48	48	-	-	-	-	-	-	18	37.2%	18	37.2%	5	68.8%	273.7%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 462	14 462	945	6.5%	3 884	26.9%	1 080	7.5%	447	3.1%	6 356	43.9%	6 491	86.4%	(93.1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 462	14 462	945	6.5%	3 884	26.9%	1 080	7.5%	447	3.1%	6 356	43.9%	6 491	86.4%	(93.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 061	41 061	4 666	11.4%	3 298	8.0%	4 071	9.9%	1 253	3.1%	13 288	32.4%	3 921	64.5%	(68.1%)
Electricity	4 420	4 420	1 983	44.9%	1 000	22.6%	495	11.2%	-	-	3 478	78.7%	-	83.3%	-
Water	36 619	36 619	2 683	7.3%	2 298	6.3%	3 576	9.8%	1 251	3.4%	9 808	26.8%	3 921	56.0%	(68.1%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	22	22	-	-	-	-	-	-	2	8.3%	2	8.3%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	277 526	277 526	67 882	24.5%	68 960	24.8%	76 215	27.5%	25 687	9.3%	238 744	86.0%	49 668	95.5%	(48.3%)
Property rates, penalties and collection charges	27 584	27 584	7 214	26.2%	6 744	24.4%	6 775	24.6%	2 243	8.1%	22 975	83.3%	5 690	99.2%	(60.6%)
Service charges	118 106	118 106	23 707	20.1%	31 037	26.3%	22 912	19.4%	19 015	16.1%	96 672	81.9%	25 842	89.0%	(26.4%)
Other revenue	33 406	33 406	5 763	17.3%	7 857	23.5%	6 266	18.8%	4 371	13.1%	24 257	72.6%	12 513	107.7%	(65.1%)
Government - operating	44 186	44 186	17 247	39.0%	15 755	35.7%	11 045	25.0%	-	-	44 046	99.7%	215	102.0%	(100.0%)
Government - capital	52 190	52 190	13 950	26.7%	7 550	14.5%	28 589	54.8%	-	-	50 089	96.0%	4 292	96.6%	(100.0%)
Interest	2 055	2 055	-	-	18	.9%	629	30.6%	58	2.8%	704	34.3%	1 116	72.5%	(94.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(219 350)	(219 350)	(37 949)	17.3%	(70 197)	32.0%	(46 944)	21.4%	(20 698)	9.4%	(175 788)	80.1%	(44 024)	96.2%	(53.0%)
Suppliers and employees	(217 131)	(217 131)	(37 734)	17.4%	(68 617)	31.6%	(46 500)	21.4%	(20 698)	9.5%	(173 549)	79.9%	(43 204)	95.0%	(52.1%)
Finance charges	(2 219)	(2 219)	(215)	9.7%	(1 581)	71.2%	(443)	20.0%	-	-	(2 239)	100.9%	(820)	216.3%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	58 176	58 176	29 932	51.5%	(1 237)	(2.1%)	29 272	50.3%	4 989	8.6%	62 956	108.2%	5 644	91.7%	(11.6%)
Cash Flow from Investing Activities															
Receipts	200	200	101	50.7%	12	5.8%	1	.5%	-	-	114	57.0%	10	26.0%	(100.0%)
Proceeds on disposal of PPE	200	200	101	50.7%	12	5.8%	1	.5%	-	-	114	57.0%	10	26.0%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(58 436)	(58 436)	(2 224)	3.8%	(9 495)	16.2%	(2 046)	3.5%	(3 449)	5.9%	(17 214)	29.5%	(10 833)	76.4%	(68.2%)
Capital assets	(58 436)	(58 436)	(2 224)	3.8%	(9 495)	16.2%	(2 046)	3.5%	(3 449)	5.9%	(17 214)	29.5%	(10 833)	76.4%	(68.2%)
Net Cash from/(used) Investing Activities	(58 236)	(58 236)	(2 122)	3.6%	(9 483)	16.3%	(2 045)	3.5%	(3 449)	5.9%	(17 100)	29.4%	(10 824)	76.7%	(68.1%)
Cash Flow from Financing Activities															
Receipts	3 625	3 625	19	.5%	39	1.1%	25	.7%	7	.2%	90	2.5%	16	2.2%	(53.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 527	3 527	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	98	98	19	19.6%	39	39.5%	25	25.3%	7	7.4%	90	91.8%	16	82.8%	(53.9%)
Payments	(3 527)	(3 527)	(1 365)	38.7%	(1 324)	37.5%	(824)	23.4%	(840)	23.8%	(4 353)	123.4%	(1 297)	164.3%	(35.3%)
Repayment of borrowing	(3 527)	(3 527)	(1 365)	38.7%	(1 324)	37.5%	(824)	23.4%	(840)	23.8%	(4 353)	123.4%	(1 297)	164.3%	(35.3%)
Net Cash from/(used) Financing Activities	98	98	(1 346)	(1 374.0%)	(1 286)	(1 312.7%)	(799)	(816.0%)	(833)	(850.1%)	(4 263)	(4 352.8%)	(1 282)	(5 867.4%)	(35.0%)
Net Increase/(Decrease) in cash held	37	37	26 464	70 663.5%	(12 006)	(32 058.0%)	26 427	70 565.3%	708	1 889.4%	41 593	111 060.2%	(6 461)	68.1%	(111.0%)
Cash/cash equivalents at the year begin:	940	940	13 262	1 411.0%	39 726	4 226.6%	27 720	2 949.3%	54 147	5 761.0%	13 262	1 411.0%	3 731	(29.6%)	1 351.1%
Cash/cash equivalents at the year end:	977	977	39 726	4 064.7%	27 720	2 836.2%	54 147	5 540.2%	54 855	5 612.6%	54 855	5 612.6%	(2 730)	(290.5%)	(2 109.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Isak Visser	053 632 9100
Financial Manager	Mr Marcel Riccardo Ludwick	053 632 9100

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAREEBERG (NC074)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	73 888	12	17 422	23.6%	17 712	24.0%	26 774	232 210.6%	10 065	87 293.3%	71 972	624 219.0%	9 047	64.3%	11.3%
Property rates	7 497	(0)	-	-	1 186	15.8%	12 402	(2 966 886.6%)	24	(5 804.3%)	13 612	(3 256 340.0%)	-	101.1%	(100.0%)
Property rates - penalties and collection charges	-	-	37	-	33	-	24	-	104	-	198	-	48	-	116.8%
Service charges - electricity revenue	10 388	1	2 657	25.6%	2 446	23.5%	2 494	207 181.0%	3 470	288 210.0%	11 068	919 236.6%	3 162	113.3%	9.8%
Service charges - water revenue	2 700	3	1 244	46.1%	1 261	46.7%	1 321	47 299.5%	1 518	54 362.1%	5 343	191 382.3%	1 197	94.0%	26.8%
Service charges - sanitation revenue	2 591	2	1 053	40.6%	1 063	41.0%	1 019	48 616.8%	1 124	53 578.2%	4 259	203 102.8%	842	107.3%	33.4%
Service charges - refuse revenue	2 141	2	1 026	47.9%	1 010	47.2%	1 003	44 051.2%	1 007	44 218.3%	4 046	177 679.7%	968	94.6%	4.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	376	-	131	34.9%	13	3.4%	125	-	31	-	299	-	72	91.0%	(57.5%)
Interest earned - external investments	1 319	(2)	642	48.7%	736	55.8%	1 033	(68 857.7%)	637	(42 457.0%)	3 048	(203 222.7%)	892	786.2%	(28.6%)
Interest earned - outstanding debtors	3	-	0	8.1%	0	7.7%	0	-	0	-	1	-	0	37.3%	(16.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	212	-	1	.5%	3	1.6%	3	-	1	-	8	-	4	163.3%	(83.6%)
Licences and permits	5	-	3	56.3%	3	64.9%	3	-	4	-	13	-	3	242.3%	20.9%
Agency services	19	-	59	320.1%	40	217.8%	11	-	41	-	151	-	85	99.9%	(51.5%)
Transfers recognised - operational	26 106	-	10 302	39.5%	9 912	38.0%	7 330	-	2 086	-	29 629	-	426	96.0%	389.2%
Other own revenue	20 530	5	267	1.3%	4	-	7	141.1%	19	377.8%	298	5 867.8%	1 346	6.1%	(98.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	73 244	3	13 265	18.1%	13 928	19.0%	11 346	379 340.9%	6 327	211 524.7%	44 866	1 500 017.5%	17 008	62.5%	(62.8%)
Employee related costs	21 002	(1)	4 527	21.6%	4 997	23.8%	5 448	(403 290.3%)	869	(64 300.5%)	15 841	(1 172 533.1%)	5 961	92.9%	(85.4%)
Remuneration of councillors	2 642	0	673	25.5%	550	20.8%	465	4 229 672.7%	-	-	1 688	15 347 527.3%	631	98.2%	(100.0%)
Debt impairment	3 401	(0)	-	-	-	-	-	-	3 958	(1 504 860.8%)	3 958	(1 504 860.8%)	-	-	(100.0%)
Depreciation and asset impairment	6 154	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	11 812	2	3 193	27.0%	2 420	20.5%	2 485	138 044.1%	(1 464)	(81 354.9%)	6 633	368 525.5%	2 943	96.1%	(149.8%)
Other Materials	1 228	(0)	201	16.3%	712	58.0%	177	(88 523.0%)	(127)	63 681.5%	963	(481 279.0%)	514	8.8%	(124.8%)
Contracted services	2 346	-	808	34.4%	1 303	55.5%	302	-	1 667	-	4 081	-	963	115.7%	73.1%
Transfers and grants	10 667	0	1 689	15.8%	304	2.8%	393	309 738.6%	(62)	(49 050.4%)	2 324	1 829 596.9%	3 317	46.1%	(101.9%)
Other expenditure	13 990	4	2 174	15.5%	3 642	26.0%	2 075	53 653.4%	1 480	38 271.8%	9 371	242 326.1%	2 692	140.1%	(45.0%)
Loss on disposal of PPE	2	-	-	-	-	-	-	-	7	-	7	-	(13)	.1%	(151.8%)
Surplus/(Deficit)	644	9	4 157		3 784		15 428		3 738		27 107		(7 961)		
Transfers recognised - capital	65 422	-	4 186	6.4%	12 274	18.8%	5 684	-	6 153	-	28 297	-	9 467	26.2%	(35.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	66 066	9	8 343		16 058		21 112		9 891		55 404		1 506		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	66 066	9	8 343		16 058		21 112		9 891		55 404		1 506		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	66 066	9	8 343		16 058		21 112		9 891		55 404		1 506		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	66 066	9	8 343		16 058		21 112		9 891		55 404		1 506		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	71 297	36	4 633	6.5%	12 274	17.2%	5 657	15 569.8%	6 153	16 935.0%	28 717	79 040.5%	9 660	56.9%	(36.3%)
National Government	65 422	33	4 633	7.1%	12 274	18.8%	5 453	16 635.2%	5 949	18 150.0%	28 309	86 368.1%	9 590	56.7%	(38.0%)
Provincial Government	-	(0)	-	-	-	-	204	(54 923.1%)	204	(54 786.0%)	408	(109 709.1%)	70	-	190.4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	65 422	32	4 633	7.1%	12 274	18.8%	5 657	17 456.7%	6 153	18 987.3%	28 717	88 619.0%	9 660	56.9%	(36.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 875	4	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	71 297	36	4 633	6.5%	12 274	17.2%	5 657	15 569.8%	6 153	16 935.0%	28 717	79 040.5%	9 660	56.9%	(36.3%)
Governance and Administration	13 847	(0)	2 461	17.8%	12 274	88.6%	2 088	(469 255.5%)	-	-	16 823	(3 780 536.6%)	6 819	-	(100.0%)
Executive & Council	7 972	-	2 461	30.9%	12 274	154.0%	2 088	-	-	-	16 823	-	6 819	-	(100.0%)
Budget & Treasury Office	5 875	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	204	-	204	-	408	-	70	12.3%	190.4%
Community & Social Services	-	-	-	-	-	-	204	-	204	-	408	-	70	21.9%	190.4%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	4	-	-	-	-	535	13 382.2%	2 348	58 702.3%	2 883	72 084.6%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	4	-	-	-	-	535	13 382.2%	2 348	58 702.3%	2 883	72 084.6%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	57 450	33	2 172	3.8%	-	-	2 829	8 631.2%	3 601	10 986.2%	8 602	26 244.3%	2 771	21.6%	29.9%
Electricity	1 000	-	-	-	-	-	352	-	411	-	763	-	743	75.8%	(44.7%)
Water	56 450	34	2 172	3.8%	-	-	2 477	7 291.2%	2 843	8 368.5%	7 493	22 052.6%	1 935	14.8%	47.0%
Waste Water Management	-	(1)	-	-	-	-	-	-	347	(28 887.8%)	347	(28 887.8%)	93	40.3%	271.7%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	144 290	101 047	15 199	10.5%	28 753	19.9%	20 344	20.1%	14 888	14.7%	79 184	78.4%	17 012	58.8%	(12.5%)
Property rates, penalties and collection charges	5 473	7 497	580	10.6%	1 228	22.4%	2 855	38.1%	2 616	34.9%	7 279	97.1%	470	130.8%	456.4%
Service charges	24 881	16 844	3 134	12.6%	3 418	13.7%	3 394	20.2%	3 285	19.5%	13 232	78.6%	4 132	54.0%	(20.5%)
Other revenue	21 218	15 361	1 530	7.2%	2 250	10.6%	46	.3%	112	.7%	3 938	25.6%	1 544	39.3%	(92.8%)
Government - operating	26 106	26 106	5 126	19.6%	8 846	33.9%	7 332	28.1%	2 086	8.0%	23 389	89.6%	501	97.7%	316.4%
Government - capital	65 422	32 645	4 186	6.4%	12 274	18.8%	5 684	17.4%	6 153	18.8%	28 297	86.7%	9 467	34.3%	(35.0%)
Interest	1 191	2 594	643	54.0%	737	61.9%	1 033	39.8%	637	24.6%	3 049	117.6%	897	187.4%	(29.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(70 323)	(52 811)	(13 265)	18.9%	(13 928)	19.8%	(11 346)	21.5%	463	(.9%)	(38 076)	72.1%	(17 021)	97.8%	(102.7%)
Suppliers and employees	(58 538)	(51 156)	(11 576)	19.8%	(13 624)	23.3%	(10 953)	21.4%	848	(1.7%)	(35 305)	69.0%	(13 704)	97.4%	(106.2%)
Finance charges	(1 118)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(10 667)	(1 655)	(1 689)	15.8%	(304)	2.8%	(393)	23.8%	(385)	23.3%	(2 771)	167.4%	(3 317)	101.2%	(88.4%)
Net Cash from/(used) Operating Activities	73 968	48 236	1 934	2.6%	14 825	20.0%	8 998	18.7%	15 351	31.8%	41 108	85.2%	(9)	13.6%	(177 813.8%)
Cash Flow from Investing Activities															
Receipts	8	8	-	-	-	-	-	-	-	-	-	-	(13)	(174.5%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	(13)	-	(100.0%)
Decrease in non-current debtors	8	8	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(60 814)	-	(4 186)	6.9%	(12 274)	20.2%	(5 684)	-	(6 153)	-	(28 297)	-	(3 694)	21.2%	66.6%
Capital assets	(60 814)	-	(4 186)	6.9%	(12 274)	20.2%	(5 684)	-	(6 153)	-	(28 297)	-	(3 694)	21.2%	66.6%
Net Cash from/(used) Investing Activities	(60 806)	8	(4 186)	6.9%	(12 274)	20.2%	(5 684)	(71 047.9%)	(6 153)	(76 910.5%)	(28 297)	(353 712.4%)	(3 707)	21.2%	66.0%
Cash Flow from Financing Activities															
Receipts	10	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	10	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	10	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	13 172	48 254	(2 252)	(17.1%)	2 551	19.4%	3 314	6.9%	9 198	19.1%	12 811	26.5%	(3 716)	(47.0%)	(347.6%)
Cash/cash equivalents at the year begin:	-	-	22 956	-	20 704	-	23 255	-	26 569	-	22 956	-	24 059	90.8%	10.4%
Cash/cash equivalents at the year end:	13 172	48 254	20 704	157.2%	23 255	176.6%	26 569	55.1%	35 767	74.1%	35 767	74.1%	20 344	66.0%	75.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(355)	(11.9%)	2 207	74.0%	1 128	37.8%	-	-	2 981	22.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(163)	(13.2%)	1 399	113.2%	-	-	-	-	1 236	9.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	73	3.0%	2 301	95.6%	-	-	32	1.3%	2 406	17.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(294)	(26.3%)	1 409	126.3%	-	-	-	-	1 115	8.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(296)	(22.3%)	1 621	122.3%	-	-	-	-	1 325	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	670	100.0%	-	-	670	5.0%	-	-	-	-
Interest on Arrear Debtor Accounts	585	97.1%	13	2.2%	-	-	4	.7%	603	4.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 126	97.8%	71	2.2%	-	-	-	-	3 198	23.6%	-	-	-	-
Total By Income Source	2 677	19.8%	9 021	66.7%	1 799	13.3%	36	.3%	13 534	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 078	56.4%	797	41.7%	-	-	36	1.9%	1 911	14.1%	-	-	-	-
Commercial	1 192	29.5%	2 175	53.9%	670	16.6%	-	-	4 037	29.8%	-	-	-	-
Households	408	5.4%	6 049	79.8%	1 128	14.9%	-	-	7 585	56.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 677	19.8%	9 021	66.7%	1 799	13.3%	36	.3%	13 534	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	393	21.7%	29	1.6%	189	10.4%	1 201	66.3%	1 813	100.0%
Total	393	21.7%	29	1.6%	189	10.4%	1 201	66.3%	1 813	100.0%

Contact Details

Municipal Manager	Mr Moggamat Faried Manuel	053 382 3012
Financial Manager	Mrs Tharine de Kock (Acting)	053 382 3012

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RENOSTERBERG (NC075)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	40 713	40 713	14 715	36.1%	11 068	27.2%	4 738	11.6%	4 158	10.2%	34 679	85.2%	3 875	69.2%	7.3%
Property rates	1 515	1 515	1 672	110.4%	607	40.1%	650	42.9%	650	42.9%	3 580	236.2%	411	192.7%	58.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	4 384	4 384	1 511	34.5%	1 001	22.8%	1 396	31.8%	1 124	25.6%	5 032	114.8%	1 098	104.3%	2.3%
Service charges - water revenue	2 804	2 804	1 057	37.7%	792	28.2%	1 378	49.1%	1 059	37.8%	4 285	152.8%	1 087	164.6%	(2.6%)
Service charges - sanitation revenue	2 238	2 238	624	27.9%	602	26.9%	605	27.0%	615	27.5%	2 446	109.3%	562	91.3%	9.3%
Service charges - refuse revenue	1 888	1 888	404	21.4%	389	20.6%	391	20.7%	394	20.9%	1 577	83.5%	365	60.1%	7.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	187	-	(100.0%)
Rental of facilities and equipment	73	73	68	94.1%	64	87.7%	64	87.7%	64	87.7%	259	357.2%	64	1 247.7%	-
Interest earned - external investments	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	163	163	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	84	84	1	1.2%	2	2.3%	-	-	-	-	3	3.5%	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	25 733	25 733	9 265	36.0%	7 328	28.5%	-	-	-	-	16 593	64.5%	-	40.7%	-
Other own revenue	1 530	1 530	113	7.4%	283	18.5%	254	16.6%	253	16.6%	904	59.1%	100	-	152.0%
Gains on disposal of PPE	-	-	0	-	-	-	-	-	-	-	0	-	-	-	-
Operating Expenditure	69 087	69 087	12 768	18.5%	10 700	15.5%	8 477	12.3%	9 022	13.1%	40 967	59.3%	6 804	87.7%	32.6%
Employee related costs	19 718	19 718	4 477	22.7%	4 461	22.6%	5 197	26.4%	5 574	28.3%	19 709	100.0%	4 709	110.6%	18.4%
Remuneration of councillors	2 914	2 914	707	24.3%	707	24.3%	722	24.8%	722	24.8%	2 859	98.1%	688	100.5%	5.0%
Debt impairment	5 711	5 711	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	152	152	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	9 231	9 231	3 910	42.4%	2 100	22.7%	-	-	-	-	6 010	65.1%	-	89.0%	-
Other Materials	1 405	1 405	644	45.8%	596	42.4%	376	26.7%	324	23.1%	1 940	138.1%	84	13.4%	285.1%
Contracted services	566	566	740	130.8%	201	35.6%	3	.5%	-	-	945	166.9%	671	103.8%	(100.0%)
Transfers and grants	-	-	223	-	-	-	70	-	-	-	293	-	16	80.9%	(100.0%)
Other expenditure	9 390	9 390	2 067	22.0%	2 635	28.1%	2 109	22.5%	2 401	25.6%	9 212	98.1%	636	76.3%	277.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(28 374)	(28 374)	1 947		367		(3 739)		(4 864)		(6 289)		(2 929)		
Transfers recognised - capital	15 926	15 926	8 750	54.9%	2 000	12.6%	-	-	-	-	10 750	67.5%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(12 448)	(12 448)	10 697		2 367		(3 739)		(4 864)		4 461		(2 929)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(12 448)	(12 448)	10 697		2 367		(3 739)		(4 864)		4 461		(2 929)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(12 448)	(12 448)	10 697		2 367		(3 739)		(4 864)		4 461		(2 929)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(12 448)	(12 448)	10 697		2 367		(3 739)		(4 864)		4 461		(2 929)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	15 926	15 926	1 360	8.5%	6 204	39.0%	5 898	37.0%	11 512	72.3%	24 974	156.8%	1 652	87.6%	597.0%
National Government	15 926	15 926	1 360	8.5%	6 204	39.0%	5 898	37.0%	11 512	72.3%	24 974	156.8%	1 652	87.6%	597.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	15 926	15 926	1 360	8.5%	6 204	39.0%	5 898	37.0%	11 512	72.3%	24 974	156.8%	1 652	87.6%	597.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	15 926	15 926	1 360	8.5%	6 204	39.0%	5 898	37.0%	11 512	72.3%	24 974	156.8%	1 652	87.6%	597.0%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 426	8 426	1 360	16.1%	1 673	19.9%	3 281	38.9%	9 178	108.9%	15 492	183.9%	1 652	77.9%	455.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 426	8 426	1 360	16.1%	1 673	19.9%	3 281	38.9%	9 178	108.9%	15 492	183.9%	1 652	77.9%	455.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 500	7 500	-	-	4 531	60.4%	2 617	34.9%	2 335	31.1%	9 483	126.4%	-	93.6%	(100.0%)
Electricity	2 000	2 000	-	-	2 089	104.4%	1 400	70.0%	-	-	3 489	174.4%	-	85.2%	-
Water	-	5 500	-	-	-	-	-	-	1 953	35.5%	1 953	35.5%	-	96.1%	(100.0%)
Waste Water Management	5 500	-	-	-	2 443	44.4%	1 217	-	382	-	4 041	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	48 629	49 890	20 029	41.2%	11 366	23.4%	7 959	16.0%	2 328	4.7%	41 682	83.5%	2 542	69.4%	(8.4%)
Property rates, penalties and collection charges	606	4 966	407	67.1%	357	58.9%	320	6.4%	457	9.2%	1 540	31.0%	569	101.1%	(19.8%)
Service charges	4 565	3 457	1 236	27.1%	1 471	32.2%	1 912	55.3%	1 592	46.1%	6 211	179.7%	1 952	51.6%	(18.5%)
Other revenue	1 498	25 462	77	5.1%	211	14.1%	167	.7%	279	1.1%	734	2.9%	20	3 419.9%	1 292.3%
Government - operating	25 733	34	9 265	36.0%	7 328	28.5%	5 560	16 354.9%	-	-	22 153	65 163.5%	-	36.9%	-
Government - capital	15 926	15 926	9 000	56.5%	2 000	12.6%	-	-	-	-	11 000	69.1%	-	93.8%	-
Interest	300	-	44	14.5%	-	-	-	-	-	-	44	-	-	-	-
Dividends	-	45	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(42 857)	(42 857)	(12 768)	29.8%	(10 700)	25.0%	(9 407)	21.9%	(9 022)	21.1%	(41 897)	97.8%	(6 804)	87.4%	32.6%
Suppliers and employees	(42 705)	(42 705)	(12 545)	29.4%	(10 700)	25.1%	(9 407)	22.0%	(9 022)	21.1%	(41 674)	97.6%	(6 788)	108.7%	32.9%
Finance charges	(152)	(152)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(223)	-	-	-	-	-	-	-	(223)	-	(16)	.3%	(100.0%)
Net Cash from/(used) Operating Activities	5 772	7 033	7 261	125.8%	666	11.5%	(1 448)	(20.6%)	(6 694)	(95.2%)	(215)	(3.1%)	(4 262)	43.9%	57.0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(15 926)	(15 926)	-	-	-	-	-	-	-	-	-	-	-	16.1%	-
Capital assets	(15 926)	(15 926)	-	-	-	-	-	-	-	-	-	-	-	16.1%	-
Net Cash from/(used) Investing Activities	(15 926)	(15 926)	-	-	-	-	-	-	-	-	-	-	-	16.1%	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(10 154)	(8 893)	7 261	(71.5%)	666	(6.6%)	(1 448)	16.3%	(6 694)	75.3%	(215)	2.4%	(4 262)	182.7%	57.0%
Cash/cash equivalents at the year begin:	-	-	4	-	7 265	-	7 930	-	6 483	-	4	-	11 964	-	(45.8%)
Cash/cash equivalents at the year end:	(10 154)	(8 893)	7 265	(71.5%)	7 930	(78.1%)	6 483	(72.9%)	(211)	2.4%	(211)	2.4%	7 702	182.7%	(102.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	305	1.7%	348	1.9%	459	2.6%	16 874	93.8%	17 985	28.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	461	2.8%	407	2.5%	357	2.2%	15 242	92.6%	16 466	26.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	205	1.7%	181	1.5%	170	1.4%	11 336	95.3%	11 891	18.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	183	2.2%	174	2.0%	179	2.1%	7 964	93.7%	8 500	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	118	2.0%	114	1.9%	110	1.8%	5 633	94.3%	5 975	9.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	1.0%	21	1.0%	21	1.0%	2 126	97.1%	2 189	3.5%	-	-	-	-
Total By Income Source	1 293	2.1%	1 244	2.0%	1 296	2.1%	59 174	93.9%	63 007	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	51	1.1%	39	.9%	38	.8%	4 407	97.2%	4 535	7.2%	-	-	-	-
Commercial	206	3.1%	201	3.0%	363	5.4%	5 982	88.6%	6 752	10.7%	-	-	-	-
Households	1 020	1.9%	983	1.9%	1 062	2.0%	50 052	94.2%	53 118	84.3%	-	-	-	-
Other	15	(1.1%)	21	(1.5%)	(167)	11.9%	(1 268)	90.6%	(1 398)	(2.2%)	-	-	-	-
Total By Customer Group	1 293	2.1%	1 244	2.0%	1 296	2.1%	59 174	93.9%	63 007	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 679	2.3%	1 586	2.2%	-	-	68 903	95.5%	72 168	89.7%
Bulk Water	35	.9%	197	5.4%	-	-	3 436	93.7%	3 668	4.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	49	5.4%	37	4.1%	47	5.2%	772	85.3%	905	1.1%
Auditor-General	28	.8%	29	.9%	28	.8%	3 306	97.5%	3 391	4.2%
Other	19	6.0%	22	6.8%	1	.2%	282	87.0%	324	.4%
Total	1 810	2.2%	1 871	2.3%	76	.1%	76 699	95.3%	80 456	100.0%

Contact Details

Municipal Manager	Mr G Veli	053 066 0041
Financial Manager	Mr Disang Molaole	053 663 0041

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: THEMBELIHLE (NC076)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	68 607	5 727	20 759	30.3%	14 662	21.4%	13 080	228.4%	6 583	115.0%	55 085	961.8%	7 010	71.9%	(6.1%)
Property rates	8 406	661	4 364	51.9%	(3)	-	(16)	(2.4%)	(11)	(1.6%)	4 335	655.5%	34	54.2%	(130.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	15 532	1 218	3 343	21.5%	3 142	20.2%	3 581	294.0%	2 948	242.0%	13 013	1 068.2%	2 966	88.8%	(.6%)
Service charges - water revenue	4 636	364	899	19.4%	1 145	24.7%	1 182	325.0%	1 373	377.5%	4 599	1 264.3%	917	70.8%	49.7%
Service charges - sanitation revenue	3 332	277	820	24.6%	857	25.7%	1 026	371.0%	926	334.7%	3 628	1 311.8%	812	124.0%	14.0%
Service charges - refuse revenue	1 731	144	449	25.9%	456	26.4%	450	312.1%	449	311.1%	1 804	1 251.2%	425	126.5%	5.6%
Service charges - other	-	66	89	-	(131)	-	54	81.5%	58	87.4%	69	105.0%	108	-	(46.9%)
Rental of facilities and equipment	1 046	87	105	10.0%	106	10.2%	55	63.0%	93	106.5%	358	412.4%	112	95.8%	(17.4%)
Interest earned - external investments	642	53	99	15.4%	134	20.9%	27	50.6%	35	66.3%	295	554.5%	153	114.2%	(76.9%)
Interest earned - outstanding debtors	1 025	85	256	25.0%	256	25.0%	324	380.2%	329	386.2%	1 165	1 368.0%	223	168.8%	47.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	588	19	8	1.4%	4	.7%	3	14.2%	30	158.7%	45	240.7%	124	7.1%	(76.1%)
Licences and permits	664	27	60	9.0%	47	7.1%	52	192.8%	2	8.8%	162	599.1%	76	95.3%	(96.9%)
Agency services	-	38	293	-	266	-	272	713.7%	191	502.8%	1 022	2 684.9%	121	511.6%	58.5%
Transfers recognised - operational	27 936	2 268	9 805	35.1%	7 831	28.0%	5 974	263.4%	-	-	23 610	1 041.0%	170	86.0%	(100.0%)
Other own revenue	3 070	176	170	5.5%	550	17.9%	98	55.7%	161	91.9%	979	558.0%	770	29.0%	(79.1%)
Gains on disposal of PPE	-	245	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	67 356	5 394	11 837	17.6%	14 631	21.7%	11 727	217.4%	19 406	359.8%	57 602	1 068.0%	13 115	79.2%	48.0%
Employee related costs	27 897	2 341	6 369	22.8%	6 684	24.0%	2 256	96.3%	6 544	279.5%	21 854	933.3%	6 436	96.9%	1.7%
Remuneration of councillors	2 779	202	737	26.5%	701	25.2%	253	125.1%	739	365.8%	2 430	1 203.3%	737	112.0%	.3%
Debt impairment	-	68	374	-	(82)	-	(72)	(105.4%)	88	129.1%	307	452.3%	55	15.1%	60.8%
Depreciation and asset impairment	8 233	683	-	-	0	-	-	-	-	-	0	-	-	-	-
Finance charges	384	47	429	111.7%	520	135.4%	116	246.8%	325	693.5%	1 390	2 963.9%	773	352.2%	(57.9%)
Bulk purchases	7 065	588	1 545	21.9%	3 326	47.1%	742	126.2%	70	11.9%	5 683	966.5%	2 629	63.1%	(97.3%)
Other Materials	1 331	77	58	4.3%	121	9.1%	(38)	(49.1%)	245	320.6%	387	504.9%	295	75.0%	(16.8%)
Contracted services	-	104	356	-	48	-	(106)	(102.4%)	20	19.5%	318	306.0%	48	94.0%	(57.5%)
Transfers and grants	7 557	485	648	8.6%	1 541	20.4%	8 178	1 684.6%	9 248	1 905.1%	19 615	4 040.6%	621	429.5%	1 389.1%
Other expenditure	12 111	798	1 321	10.9%	1 772	14.6%	398	49.9%	2 127	266.4%	5 618	703.7%	1 522	89.1%	39.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 252	334	8 921		31		1 353		(12 823)		(2 517)		(6 105)		
Transfers recognised - capital	33 209	2 756	3 000	9.0%	8 916	26.8%	13 825	501.6%	-	-	25 741	933.9%	2 466	74.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	34 461	3 090	11 921		8 947		15 178		(12 823)		23 224		(3 639)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	34 461	3 090	11 921		8 947		15 178		(12 823)		23 224		(3 639)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	34 461	3 090	11 921		8 947		15 178		(12 823)		23 224		(3 639)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	34 461	3 090	11 921		8 947		15 178		(12 823)		23 224		(3 639)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	33 367	19 742	4 974	14.9%	6 023	18.1%	4 806	24.3%	13 324	67.5%	29 127	147.5%	6 922	83.6%	92.5%
National Government	33 209	19 742	1 972	5.9%	6 023	18.1%	4 806	24.3%	13 324	67.5%	26 125	132.3%	6 922	83.6%	92.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 209	19 742	1 972	5.9%	6 023	18.1%	4 806	24.3%	13 324	67.5%	26 125	132.3%	6 922	83.6%	92.5%
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	156	-	3 002	1 926.2%	-	-	-	-	-	-	3 002	-	-	-	-
Capital Expenditure Standard Classification	33 367	19 742	4 974	14.9%	6 023	18.1%	4 806	24.3%	13 324	67.5%	29 127	147.5%	6 922	83.6%	92.5%
Governance and Administration	70	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	70	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 919	8 417	1 972	22.1%	3 228	36.2%	3 643	43.3%	7 536	89.5%	16 379	194.6%	3 038	78.0%	148.0%
Planning and Development	8 917	8 417	1 972	22.1%	3 228	36.2%	3 643	43.3%	7 536	89.5%	16 379	194.6%	3 038	78.0%	148.0%
Road Transport	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	24 378	11 325	3 002	12.3%	2 795	11.5%	1 163	10.3%	5 788	51.1%	12 748	112.6%	3 884	93.7%	49.0%
Electricity	18 325	11 325	-	-	2 074	11.3%	1 163	10.3%	5 788	51.1%	9 025	79.7%	1 056	185.6%	448.0%
Water	-	-	3 002	-	721	-	-	-	-	-	3 723	-	2 828	70.7%	(100.0%)
Waste Water Management	6 053	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	98 867	62 585	33 345	33.7%	32 530	32.9%	38 069	60.8%	18 478	29.5%	122 422	195.6%	23 562	176.6%	(21.6%)
Property rates, penalties and collection charges	8 406	2 002	991	11.8%	1 010	12.0%	593	29.6%	720	36.0%	3 314	165.6%	636	118.5%	13.3%
Service charges	25 231	8 894	7 198	28.5%	4 236	16.8%	4 600	51.7%	3 540	39.8%	19 573	220.1%	4 191	109.7%	(15.5%)
Other revenue	2 417	17 106	6 486	268.3%	14 172	586.2%	11 045	64.6%	13 918	81.4%	45 621	266.7%	18 430	999.4%	(24.5%)
Government - operating	27 936	20 583	12 470	44.6%	8 113	29.0%	5 974	29.0%	300	1.5%	26 857	130.5%	-	95.5%	(100.0%)
Government - capital	33 209	14 000	6 200	18.7%	5 000	15.1%	15 857	113.3%	-	-	27 057	193.3%	-	105.2%	-
Interest	1 667	-	-	-	-	-	-	-	-	-	-	-	305	120.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(67 356)	(57 174)	(29 331)	43.5%	(24 950)	37.0%	(20 525)	35.9%	(27 488)	48.1%	(102 294)	178.9%	(14 715)	198.1%	86.8%
Suppliers and employees	(56 457)	(54 654)	(28 102)	49.8%	(23 041)	40.8%	(27 229)	49.8%	(26 862)	49.1%	(105 233)	192.5%	(13 541)	189.9%	98.4%
Finance charges	(819)	-	(250)	30.6%	(368)	45.0%	(242)	-	(295)	-	(1 155)	-	(559)	164.4%	(47.2%)
Transfers and grants	(10 080)	(2 520)	(979)	9.7%	(1 541)	15.3%	6 946	(275.7%)	(332)	13.2%	4 094	(162.5%)	(615)	-	(46.1%)
Net Cash from/(used) Operating Activities	31 511	5 411	4 014	12.7%	7 580	24.1%	17 544	324.2%	(9 010)	(166.5%)	20 128	372.0%	8 847	92.5%	(201.8%)
Cash Flow from Investing Activities															
Receipts	2 950	108	65	2.2%	43	1.5%	16	14.8%	16	14.9%	141	130.7%	64	4.5%	(74.9%)
Proceeds on disposal of PPE	2 950	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	108	65	-	43	-	16	14.8%	16	14.9%	141	130.7%	64	-	(74.9%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(33 209)	(7 818)	(5 157)	15.5%	(6 023)	18.1%	(4 806)	61.5%	(6 488)	83.0%	(22 474)	287.5%	(6 922)	88.7%	(6.3%)
Capital assets	(33 209)	(7 818)	(5 157)	15.5%	(6 023)	18.1%	(4 806)	61.5%	(6 488)	83.0%	(22 474)	287.5%	(6 922)	88.7%	(6.3%)
Net Cash from/(used) Investing Activities	(30 260)	(7 710)	(5 091)	16.8%	(5 979)	19.8%	(4 791)	62.1%	(6 472)	83.9%	(22 333)	289.7%	(6 858)	146.4%	(5.6%)
Cash Flow from Financing Activities															
Receipts	-	93	56	-	37	-	28	29.6%	12	12.6%	132	142.2%	20	-	(41.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	93	56	-	37	-	28	29.6%	12	12.6%	132	142.2%	20	-	(41.2%)
Payments	-	(357)	(179)	-	(179)	-	(30)	8.4%	(116)	32.6%	(503)	141.2%	(107)	252.4%	8.4%
Repayment of borrowing	-	(357)	(179)	-	(179)	-	(30)	8.4%	(116)	32.6%	(503)	141.2%	(107)	252.4%	8.4%
Net Cash from/(used) Financing Activities	-	(263)	(123)	-	(141)	-	(2)	.9%	(104)	39.6%	(371)	140.9%	(87)	122.7%	19.8%
Net Increase/(Decrease) in cash held	1 251	(2 562)	(1 200)	(95.9%)	1 459	116.6%	12 751	(497.7%)	(15 586)	608.4%	(2 576)	100.6%	1 902	3.1%	(919.4%)
Cash/cash equivalents at the year begin:	601	-	726	120.8%	(474)	(79.0%)	985	-	13 736	-	726	-	(1 176)	-	(1 267.8%)
Cash/cash equivalents at the year end:	1 852	(2 562)	(474)	(25.6%)	985	53.2%	13 736	(536.2%)	(1 850)	72.2%	(1 850)	72.2%	726	15.2%	(354.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	993	5.7%	311	1.8%	276	1.6%	15 874	90.9%	17 455	32.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 260	17.6%	575	8.0%	477	6.6%	4 861	67.8%	7 173	13.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	282	4.2%	197	3.0%	142	2.1%	6 026	90.6%	6 647	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	308	2.4%	224	1.8%	209	1.7%	11 865	94.1%	12 605	23.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	165	2.3%	125	1.7%	118	1.6%	6 830	94.4%	7 238	13.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	17	1.0%	13	.8%	12	.7%	1 639	97.5%	1 681	3.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	25	1.4%	18	1.0%	17	1.0%	1 698	96.6%	1 758	3.2%	-	-	-	-
Total By Income Source	3 051	5.6%	1 463	2.7%	1 251	2.3%	48 792	89.4%	54 557	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	131	32.3%	130	32.0%	27	6.5%	118	29.2%	406	.7%	-	-	-	-
Commercial	687	17.3%	325	8.2%	384	9.7%	2 574	64.8%	3 971	7.3%	-	-	-	-
Households	1 859	3.9%	795	1.7%	705	1.5%	43 788	92.9%	47 147	86.4%	-	-	-	-
Other	374	12.3%	213	7.0%	135	4.5%	2 312	76.2%	3 033	5.6%	-	-	-	-
Total By Customer Group	3 051	5.6%	1 463	2.7%	1 251	2.3%	48 792	89.4%	54 557	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 114	3.2%	1 649	2.5%	1 682	2.5%	61 226	91.8%	66 672	83.6%
Bulk Water	45	18.6%	46	19.0%	51	20.8%	102	41.7%	244	.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 376	12.8%	578	5.4%	337	3.1%	8 477	78.7%	10 768	13.5%
Auditor-General	17	.8%	74	3.5%	302	14.3%	1 721	81.4%	2 115	2.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	3 553	4.5%	2 347	2.9%	2 372	3.0%	71 526	89.6%	79 799	100.0%

Contact Details

Municipal Manager	Mr Michael Ruben Jack	053 203 0008 / 5
Financial Manager	Mr Radille Jacob Shuping	053 203 0008 / 5

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYATHEMBA (NC077)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	108 206	108 206	49 427	45.7%	11 216	10.4%	21 561	19.9%	11 605	10.7%	93 810	86.7%	12 145	90.6%	(4.4%)
Property rates	19 209	19 209	24 213	126.0%	(1 764)	(9.2%)	20	.1%	(10)	(.1%)	22 459	116.9%	39	68.3%	(126.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	18 053	18 053	4 727	26.2%	4 613	25.6%	4 912	27.2%	3 875	21.5%	18 127	100.4%	4 495	106.9%	(13.8%)
Service charges - water revenue	13 335	13 335	2 915	21.9%	3 689	27.7%	4 092	30.7%	3 021	22.7%	13 717	102.9%	3 140	128.1%	(3.8%)
Service charges - sanitation revenue	4 377	4 377	2 345	53.6%	2 290	52.3%	2 294	52.4%	2 331	53.3%	9 260	211.6%	2 213	215.2%	5.3%
Service charges - refuse revenue	1 817	1 817	982	54.0%	953	52.5%	955	52.5%	984	54.2%	3 874	213.2%	927	233.1%	6.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	12 826	12 826	183	1.4%	387	3.0%	189	1.5%	217	1.7%	976	7.6%	207	9.9%	4.9%
Interest earned - external investments	4	4	-	-	-	-	-	-	-	-	-	-	15	404.1%	(100.0%)
Interest earned - outstanding debtors	1 596	1 596	410	25.7%	435	27.3%	445	27.9%	478	30.0%	1 768	110.8%	407	105.5%	17.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	13	13	6	48.1%	-	-	0	2.3%	0	2.3%	7	52.8%	-	7.4%	(100.0%)
Licences and permits	1 127	1 127	1	.1%	3	.3%	1	.1%	0	-	6	.5%	0	8 459.3%	(39.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	919.1%	-
Transfers recognised - operational	34 353	34 353	12 982	37.8%	-	-	8 007	23.3%	-	-	20 989	61.1%	-	70.2%	-
Other own revenue	1 496	1 496	663	44.3%	610	40.8%	645	43.1%	708	47.4%	2 627	175.6%	701	-	1.0%
Gains on disposal of PPE	-	-	-	-	-	-	1	-	0	-	1	-	-	-	(100.0%)
Operating Expenditure	108 583	108 583	21 108	19.4%	27 234	25.1%	20 422	18.8%	34 193	31.5%	102 957	94.8%	22 782	90.8%	50.1%
Employee related costs	44 163	44 163	10 007	22.7%	9 956	22.5%	9 742	22.1%	9 636	21.8%	39 341	89.1%	11 625	105.7%	(17.1%)
Remuneration of councillors	3 112	3 112	833	26.8%	833	26.8%	833	26.8%	839	27.0%	3 340	107.3%	833	81.7%	.7%
Debt impairment	7	7	-	-	-	-	-	-	-	-	-	-	-	.1%	-
Depreciation and asset impairment	15 584	15 584	-	-	2	-	-	-	-	-	2	-	-	-	-
Finance charges	1 442	1 442	6	.4%	75	5.2%	13	.9%	2 907	201.5%	3 000	208.0%	9	-	30 966.4%
Bulk purchases	20 075	20 075	2 106	10.5%	6 916	34.4%	260	1.3%	11 898	59.3%	21 180	105.5%	2 543	83.9%	367.8%
Other Materials	-	-	814	-	662	-	1 151	-	777	-	3 404	-	769	-	1.1%
Contracted services	14 107	14 107	1 459	10.3%	2 285	16.2%	1 127	8.0%	1 890	13.4%	6 761	47.9%	1 434	96.7%	31.8%
Transfers and grants	1 687	1 687	3 779	224.0%	4 280	253.7%	5 275	312.7%	4 030	238.9%	17 363	1 029.2%	3 545	-	13.7%
Other expenditure	8 406	8 406	2 104	25.0%	2 225	26.5%	2 021	24.0%	2 216	26.4%	8 566	101.9%	2 024	52.6%	9.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(377)	(377)	28 319		(16 017)		1 139		(22 587)		(9 146)		(10 637)		
Transfers recognised - capital	18 324	18 324	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 947	17 947	28 319		(16 017)		1 139		(22 587)		(9 146)		(10 637)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 947	17 947	28 319		(16 017)		1 139		(22 587)		(9 146)		(10 637)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 947	17 947	28 319		(16 017)		1 139		(22 587)		(9 146)		(10 637)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 947	17 947	28 319		(16 017)		1 139		(22 587)		(9 146)		(10 637)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	18 324	18 324	-	-	-	-	-	-	-	-	-	-	-	-	-
National Government	18 324	1 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 324	1 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	17 224	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	18 324	18 324	-	-	-	-	-	-	-	-	-	-	-	-	-
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 724	9 724	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 724	9 724	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 600	8 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	1 100	1 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	7 500	7 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	113 975	96 876	48 716	42.7%	24 125	21.2%	50 058	51.7%	11 604	12.0%	134 503	138.8%	12 126	100.2%	(4.3%)
Property rates, penalties and collection charges	15 367	10 757	14 936	97.2%	(843)	(5.5%)	6	.1%	(11)	(.1%)	14 088	131.0%	35	99.9%	(130.2%)
Service charges	32 955	28 012	10 969	33.3%	11 545	35.0%	12 253	43.7%	10 210	36.4%	44 977	160.6%	10 775	141.1%	(5.2%)
Other revenue	13 966	6 420	854	6.1%	997	7.1%	835	13.0%	882	13.7%	3 567	55.6%	909	28.1%	(3.0%)
Government - operating	33 363	33 363	15 647	46.9%	9 491	28.4%	8 007	24.0%	45	.1%	33 190	99.5%	(1)	97.4%	(6 593.5%)
Government - capital	18 324	18 324	5 900	32.2%	2 500	13.6%	28 508	155.6%	-	-	36 908	201.4%	-	79.4%	-
Interest	-	-	410	-	435	-	450	-	478	-	1 773	-	407	170.1%	17.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(94 056)	(77 526)	(22 561)	24.0%	(20 746)	22.1%	(20 802)	26.8%	(31 605)	40.8%	(95 713)	123.5%	(20 634)	109.3%	53.2%
Suppliers and employees	(92 614)	(76 084)	(18 776)	20.3%	(16 451)	17.8%	(15 514)	20.4%	(27 544)	36.2%	(78 285)	102.9%	(17 080)	91.1%	61.3%
Finance charges	(1 442)	(1 442)	(6)	.4%	(75)	5.2%	(13)	.9%	(31)	2.1%	(124)	8.6%	(9)	-	233.7%
Transfers and grants	-	-	(3 779)	-	(4 220)	-	(5 275)	-	(4 030)	-	(17 303)	-	(3 545)	-	13.7%
Net Cash from/(used) Operating Activities	19 919	19 350	26 155	131.3%	3 379	17.0%	29 256	151.2%	(20 000)	(103.4%)	38 790	200.5%	(8 508)	60.2%	135.1%
Cash Flow from Investing Activities															
Receipts	747	-	3 750	502.0%	450	60.2%	4 050	-	-	-	8 250	-	-	-	-
Proceeds on disposal of PPE	-	-	3 750	-	450	-	4 050	-	-	-	8 250	-	-	-	-
Decrease in non-current debtors	747	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(18 324)	(18 324)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(18 324)	(18 324)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(17 577)	(18 324)	3 750	(21.3%)	450	(2.6%)	4 050	(22.1%)	-	-	8 250	(45.0%)	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	(2)	-	-	-	-	-	(2)	-	-	-	-
Repayment of borrowing	-	-	-	-	(2)	-	-	-	-	-	(2)	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	(2)	-	-	-	-	-	(2)	-	-	-	-
Net Increase/(Decrease) in cash held	2 342	1 026	29 905	1 276.9%	3 828	163.4%	33 306	3 246.2%	(20 000)	(1 949.4%)	47 038	4 584.7%	(8 508)	10 649.3%	135.1%
Cash/cash equivalents at the year begin:	-	-	205	-	30 110	-	33 938	-	67 244	-	205	-	20 792	-	223.4%
Cash/cash equivalents at the year end:	2 342	1 026	30 110	1 285.7%	33 938	1 449.1%	67 244	6 554.1%	47 244	4 604.7%	47 244	4 604.7%	12 284	10 777.3%	284.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	754	1.6%	758	1.7%	44 270	96.7%	45 782	48.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	(636)	(23.2%)	354	12.9%	3 019	110.3%	2 737	2.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	(78)	(.3%)	639	2.7%	23 420	97.7%	23 982	25.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	211	1.6%	243	1.8%	12 711	96.6%	13 164	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	87	1.8%	104	2.1%	4 690	96.1%	4 881	5.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	3	3.7%	3	3.7%	72	92.6%	78	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	63	1.4%	53	1.2%	4 504	97.5%	4 620	4.9%	-	-	-	-
Total By Income Source	-	-	404	.4%	2 154	2.3%	92 686	97.3%	95 244	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	142	7.2%	165	8.4%	1 655	84.4%	1 961	2.1%	-	-	-	-
Commercial	-	-	230	7.7%	201	6.8%	2 544	85.5%	2 975	3.1%	-	-	-	-
Households	-	-	2 010	2.2%	1 788	1.9%	88 487	95.9%	92 284	96.9%	-	-	-	-
Other	-	-	(1 977)	100.0%	-	-	-	-	(1 977)	(2.1%)	-	-	-	-
Total By Customer Group	-	-	404	.4%	2 154	2.3%	92 686	97.3%	95 244	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 457	5.3%	1 757	3.8%	1 939	4.2%	40 346	86.8%	46 500	69.4%
Bulk Water	-	-	-	-	-	-	5 174	100.0%	5 174	7.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	15	.7%	421	18.8%	15	.7%	1 788	79.8%	2 240	3.3%
Other	5 128	39.2%	3 759	28.8%	206	1.6%	3 976	30.4%	13 069	19.5%
Total	7 601	11.3%	5 938	8.9%	2 160	3.2%	51 285	76.6%	66 983	100.0%

Contact Details

Municipal Manager	Mr Isaac Willem Jimmy Stadhouer	053 353 5300
Financial Manager	Mr Howard Humphrey Meiring	053 353 5301

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYANCUMA (NC078)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	137 219	143 373	50 193	36.6%	51 178	37.3%	8 390	5.9%	15 624	10.9%	125 385	87.5%	13 719	81.1%	13.9%
Property rates	13 056	12 767	12 625	96.7%	2	-	(409)	(3.2%)	(456)	(3.6%)	11 762	92.1%	(4)	117.3%	11 855.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	40 811	40 650	8 849	21.7%	8 919	21.9%	3 864	9.5%	2 286	5.6%	23 918	58.8%	2 112	68.7%	8.2%
Service charges - water revenue	18 671	23 172	4 978	26.7%	5 682	30.4%	6 835	29.5%	4 985	21.5%	22 480	97.0%	3 171	98.0%	57.2%
Service charges - sanitation revenue	4 876	6 054	2 159	44.3%	2 128	43.6%	2 149	35.5%	2 324	38.4%	8 759	144.7%	1 508	140.2%	54.1%
Service charges - refuse revenue	3 402	5 398	1 698	49.9%	1 682	49.5%	1 722	31.9%	1 765	32.7%	6 868	127.2%	1 153	150.9%	53.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	434	373	38	8.8%	171	39.5%	42	11.1%	(253)	(67.7%)	(2)	(.5%)	8	67.7%	(3 151.9%)
Interest earned - external investments	263	263	38	14.4%	16	6.0%	142	53.9%	99	37.7%	295	112.0%	505	253.1%	(80.4%)
Interest earned - outstanding debtors	526	1 000	444	84.5%	108	20.6%	117	11.7%	114	11.4%	784	78.4%	146	150.4%	(21.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 636	3 630	97	2.7%	69	1.9%	46	1.3%	13	.4%	226	6.2%	(28)	6.5%	(145.7%)
Licences and permits	121	473	181	149.9%	70	58.0%	92	19.4%	103	21.8%	447	94.4%	278	962.2%	(62.9%)
Agency services	1 136	84	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	49 479	48 479	18 918	38.2%	30 268	61.2%	(6 357)	(13.1%)	6 361	13.1%	49 191	101.5%	4 811	72.7%	32.2%
Other own revenue	808	1 029	167	20.7%	2 061	255.1%	146	14.2%	(1 718)	(167.0%)	656	63.8%	58	46.9%	(3 086.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	185 238	184 408	36 036	19.5%	30 892	16.7%	42 971	23.3%	50 712	27.5%	160 611	87.1%	59 705	106.9%	(15.1%)
Employee related costs	65 096	63 733	14 192	21.8%	16 347	25.1%	14 116	22.1%	14 211	22.3%	58 867	92.4%	13 177	101.9%	7.8%
Remuneration of councillors	4 919	4 919	1 107	22.5%	1 179	24.0%	1 183	24.0%	1 284	26.1%	4 753	96.6%	1 112	97.7%	15.4%
Debt impairment	15 104	15 104	(17)	(.1%)	-	-	-	-	11 930	79.0%	11 913	78.9%	30 864	155.9%	(61.3%)
Depreciation and asset impairment	11 617	11 617	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	5 218	5 218	2 784	53.4%	1 404	26.9%	7 241	138.8%	4 992	95.7%	16 421	314.7%	2 417	601.6%	106.5%
Bulk purchases	42 400	42 400	11 727	27.7%	3 645	8.6%	15 745	37.1%	10 075	23.8%	41 192	97.2%	9 657	96.7%	4.3%
Other Materials	5 004	3 708	285	5.7%	367	7.3%	239	6.5%	510	13.7%	1 401	37.8%	351	43.7%	45.3%
Contracted services	10 613	4 500	1 211	11.4%	1 259	11.9%	510	11.3%	2 048	45.5%	5 028	111.7%	2 987	85.3%	(31.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	25 267	33 209	4 747	18.8%	6 690	26.5%	3 937	11.9%	5 662	17.1%	21 037	63.3%	(860)	126.5%	(758.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(48 018)	(41 035)	14 157		20 285		(34 581)		(35 088)		(35 227)		(45 986)		
Transfers recognised - capital	28 855	29 855	-	-	-	-	5 856	19.6%	21 764	72.9%	27 620	92.5%	9 363	41.9%	132.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	(5)	-	-	-	-	-	-	-	(5)	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(19 163)	(11 180)	14 152		20 285		(28 725)		(13 325)		(7 612)		(36 623)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(19 163)	(11 180)	14 152		20 285		(28 725)		(13 325)		(7 612)		(36 623)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(19 163)	(11 180)	14 152		20 285		(28 725)		(13 325)		(7 612)		(36 623)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(19 163)	(11 180)	14 152		20 285		(28 725)		(13 325)		(7 612)		(36 623)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	31 026	31 026	3 210	10.3%	7 544	24.3%	2 955	9.5%	10 613	34.2%	24 322	78.4%	3 784	14.1%	180.5%
National Government	28 855	31 026	3 210	11.1%	7 544	26.1%	2 955	9.5%	10 613	34.2%	24 322	78.4%	3 784	16.3%	180.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 855	31 026	3 210	11.1%	7 544	26.1%	2 955	9.5%	10 613	34.2%	24 322	78.4%	3 784	16.3%	180.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 171	-	-	-	-	-	-	-	-	-	-	-	-	5.0%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	31 026	31 026	3 210	10.3%	7 544	24.3%	2 955	9.5%	10 613	34.2%	24 322	78.4%	3 784	14.1%	180.5%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 527	12 527	873	7.0%	5 441	43.4%	689	5.5%	4 595	36.7%	11 599	92.6%	370	-	1 141.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 527	12 527	873	7.0%	5 441	43.4%	689	5.5%	4 595	36.7%	11 599	92.6%	370	-	1 141.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 499	18 499	2 336	12.6%	2 103	11.4%	2 265	12.2%	6 018	32.5%	12 723	68.8%	3 414	14.6%	76.3%
Electricity	6 053	6 053	858	14.2%	2 103	34.7%	1 763	29.1%	-	-	4 725	78.1%	3 414	41.7%	(100.0%)
Water	7 500	8 618	1 478	19.7%	-	-	502	5.8%	6 018	69.8%	7 998	92.8%	-	3.0%	(100.0%)
Waste Water Management	3 027	1 909	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 919	1 919	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	153 952	161 106	44 172	28.7%	57 619	37.4%	22 140	13.7%	15 893	9.9%	139 824	86.8%	18 690	68.8%	(15.0%)
Property rates, penalties and collection charges	11 098	10 809	2 936	26.5%	2 968	26.7%	1 985	18.4%	2 026	18.7%	9 916	91.7%	1 697	86.7%	19.4%
Service charges	57 596	65 110	9 937	17.3%	11 352	19.7%	20 551	31.6%	8 368	12.9%	50 207	77.1%	21 529	92.3%	(61.1%)
Other revenue	6 135	5 590	484	7.9%	2 372	38.7%	346	6.2%	(1 855)	(33.2%)	1 347	24.1%	316	22.3%	(687.0%)
Government - operating	49 479	49 479	21 583	43.6%	31 102	62.9%	(6 775)	(13.7%)	3 754	7.6%	49 664	100.4%	(1 792)	114.1%	(309.5%)
Government - capital	28 855	28 855	8 750	30.3%	9 700	33.6%	5 775	20.0%	3 385	11.7%	27 610	95.7%	(3 711)	23.6%	(191.2%)
Interest	789	1 263	482	61.1%	124	15.8%	259	20.5%	213	16.9%	1 079	85.4%	652	204.9%	(67.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(158 516)	(157 687)	(40 295)	25.4%	(37 829)	23.9%	(24 637)	15.6%	(6 432)	4.1%	(109 193)	69.2%	(15 502)	81.6%	(58.5%)
Suppliers and employees	(153 299)	(152 469)	(37 511)	24.5%	(36 424)	23.8%	(17 397)	11.4%	(1 440)	.9%	(92 773)	60.8%	(13 085)	75.1%	(89.0%)
Finance charges	(5 218)	(5 218)	(2 784)	53.4%	(1 404)	26.9%	(7 241)	138.8%	(4 992)	95.7%	(16 421)	314.7%	(2 417)	547.0%	106.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(4 564)	3 419	3 877	(84.9%)	19 790	(433.6%)	(2 497)	(73.0%)	9 461	276.7%	30 630	895.9%	3 189	42.0%	196.7%
Cash Flow from Investing Activities															
Receipts	-	0	1 302	-	(12 527)	-	3 809	380 913 800.0%	8 341	834 100 300.0%	925	92 470 000.0%	(9 686)	-	(186.1%)
Proceeds on disposal of PPE	-	0	5	-	-	-	-	-	-	-	5	250 000.0%	-	-	-
Decrease in non-current debtors	-	(0)	1 297	-	(12 527)	-	3 809	(380 913 800.0%)	8 341	(834 100 300.0%)	920	(91 970 000.0%)	(9 686)	-	(186.1%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(31 026)	(31 026)	(3 229)	10.4%	(7 546)	24.3%	(2 919)	9.4%	(10 624)	34.2%	(24 317)	78.4%	(3 597)	16.5%	195.3%
Capital assets	(31 026)	(31 026)	(3 229)	10.4%	(7 546)	24.3%	(2 919)	9.4%	(10 624)	34.2%	(24 317)	78.4%	(3 597)	16.5%	195.3%
Net Cash from/(used) Investing Activities	(31 026)	(31 026)	(1 927)	6.2%	(20 073)	64.7%	891	(2.9%)	(2 283)	7.4%	(23 392)	75.4%	(13 283)	8.8%	(82.8%)
Cash Flow from Financing Activities															
Receipts	10	10	(0)	(2.5%)	4	37.0%	10	96.6%	133	1 333.3%	146	1 464.4%	(6)	-	(2 156.1%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10	-	-	-	-	-	-	-	143	-	143	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	10	(0)	-	4	-	10	96.6%	(10)	(99.7%)	3	31.4%	(6)	-	53.8%
Payments	(1 856)	(1 856)	-	-	-	-	(1 547)	83.4%	(452)	24.4%	(1 999)	107.7%	(913)	5.3%	(50.5%)
Repayment of borrowing	(1 856)	(1 856)	-	-	-	-	(1 547)	83.4%	(452)	24.4%	(1 999)	107.7%	(913)	5.3%	(50.5%)
Net Cash from/(used) Financing Activities	(1 846)	(1 846)	(0)	-	4	(.2%)	(1 538)	83.3%	(319)	17.3%	(1 853)	100.4%	(919)	5.3%	(65.3%)
Net Increase/(Decrease) in cash held	(37 436)	(29 453)	1 950	(5.2%)	(279)	.7%	(3 144)	10.7%	6 859	(23.3%)	5 386	(18.3%)	(11 014)	(67.6%)	(162.3%)
Cash/cash equivalents at the year begin:	100	-	1 204	1 203.7%	3 153	3 153.4%	2 874	-	(270)	-	1 204	-	6 757	-	(104.0%)
Cash/cash equivalents at the year end:	(37 336)	(29 453)	3 153	(8.4%)	2 874	(7.7%)	(270)	.9%	6 589	(22.4%)	6 589	(22.4%)	(4 257)	15.5%	(254.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 259	4.2%	948	3.1%	856	2.8%	27 236	89.9%	30 299	33.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 374	26.1%	489	9.3%	203	3.9%	3 190	60.7%	5 255	5.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	242	1.8%	157	1.2%	129	1.0%	12 973	96.1%	13 502	14.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	693	3.7%	547	3.0%	424	2.3%	16 826	91.0%	18 490	20.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	530	3.2%	378	2.3%	369	2.3%	15 041	92.2%	16 318	17.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	731	9.2%	716	9.0%	707	8.9%	5 789	72.9%	7 943	8.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	0	-	0	-	(153)	100.0%	(153)	(.2%)	-	-	-	-
Total By Income Source	4 829	5.3%	3 235	3.5%	2 688	2.9%	80 902	88.3%	91 654	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	467	32.8%	80	5.6%	31	2.2%	845	59.4%	1 422	1.6%	-	-	-	-
Commercial	573	7.9%	225	3.1%	154	2.1%	6 322	86.9%	7 275	7.9%	-	-	-	-
Households	3 789	4.6%	2 930	3.5%	2 503	3.0%	73 735	88.9%	82 957	90.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 829	5.3%	3 235	3.5%	2 688	2.9%	80 902	88.3%	91 654	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 583	4.1%	8 355	6.2%	-	-	120 771	89.7%	134 709	85.7%
Bulk Water	84	17.7%	87	18.4%	172	36.4%	130	27.5%	474	.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 576	17.1%	5 440	26.0%	2 132	10.2%	9 741	46.6%	20 889	13.3%
Auditor-General	(0)	-	86	8.3%	(814)	(78.5%)	1 764	170.1%	1 037	.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	9 243	5.9%	13 969	8.9%	1 491	.9%	132 407	84.3%	157 109	100.0%

Contact Details

Municipal Manager	Mr Piiet Papier	
Financial Manager	Ms CC ZEALAND	053 298 1810

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PIXLEY KA SEME (NC) (DC7)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	57 191	60 683	13 575	23.7%	31 583	55.2%	13 023	21.5%	19 444	32.0%	77 625	127.9%	11 973	108.9%	62.4%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	71	80	-	-	28	38.9%	28	34.6%	28	34.6%	83	103.7%	44	124.7%	(36.9%)
Interest earned - external investments	510	600	130	25.6%	206	40.3%	153	25.5%	432	72.1%	921	153.5%	154	137.2%	180.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	3 446	-	-	28	-	999	29.0%	666	19.3%	1 692	49.1%	-	-	(100.0%)
Transfers recognised - operational	53 538	55 723	11 990	22.4%	30 128	56.3%	11 701	21.0%	18 315	32.9%	72 134	129.5%	11 140	111.6%	64.4%
Other own revenue	3 072	834	1 455	47.4%	1 194	38.9%	142	17.1%	4	.4%	2 795	335.1%	634	48.7%	(99.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	55 773	67 690	13 140	23.6%	23 997	43.0%	13 930	20.6%	20 175	29.8%	71 241	105.2%	11 250	105.0%	79.3%
Employee related costs	33 571	34 781	8 492	25.3%	15 988	47.6%	8 478	24.4%	9 354	26.9%	42 312	121.7%	8 218	114.0%	13.8%
Remuneration of councillors	4 456	4 447	1 052	23.6%	2 451	55.0%	1 232	27.7%	991	22.3%	5 725	128.7%	1 051	108.3%	(5.7%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	60	350	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	895	2 135	791	88.4%	1 517	169.5%	532	24.9%	597	28.0%	3 437	161.0%	434	144.1%	37.5%
Contracted services	1 852	11 114	525	28.4%	670	36.2%	882	7.9%	2 231	20.1%	4 309	38.8%	524	218.5%	325.6%
Transfers and grants	-	-	-	-	-	-	63	-	4 151	-	4 213	-	-	-	(100.0%)
Other expenditure	12 938	12 863	2 280	17.6%	3 370	26.1%	2 744	21.3%	2 851	22.2%	11 245	87.4%	1 022	72.6%	179.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 418	(7 006)	435		7 587		(907)		(731)		6 384		723		
Transfers recognised - capital	-	9 862	-	-	-	-	11 485	116.5%	-	-	11 485	116.5%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 418	2 856	435		7 587		10 578		(731)		17 869		723		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 418	2 856	435		7 587		10 578		(731)		17 869		723		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 418	2 856	435		7 587		10 578		(731)		17 869		723		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 418	2 856	435		7 587		10 578		(731)		17 869		723		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	1 650	3 232	-	-	987	59.8%	2 024	62.6%	553	17.1%	3 564	110.3%	-	-	(100.0%)
National Government	-	732	-	-	987	-	-	-	-	-	987	134.8%	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	732	-	-	987	-	-	-	-	-	987	134.8%	-	-	-
Borrowing	-	2 500	-	-	-	-	1 973	78.9%	-	-	1 973	78.9%	-	-	-
Internally generated funds	1 650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	51	-	553	-	604	-	-	-	(100.0%)
Capital Expenditure Standard Classification	1 650	3 232	-	-	987	59.8%	2 024	62.6%	553	17.1%	3 564	110.3%	-	-	(100.0%)
Governance and Administration	1 650	3 232	-	-	987	59.8%	2 024	62.6%	553	17.1%	3 564	110.3%	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 650	3 232	-	-	987	59.8%	2 024	62.6%	553	17.1%	3 564	110.3%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	57 191	70 398	17 919	31.3%	34 443	60.2%	39 238	55.7%	29 438	41.8%	121 039	171.9%	11 973	194.4%	145.9%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 143	4 264	1 224	38.9%	2 924	93.0%	2 333	54.7%	2 856	67.0%	9 337	219.0%	678	172.1%	321.2%
Government - operating	53 538	51 553	14 186	26.5%	30 933	57.8%	25 124	48.7%	23 411	45.4%	93 653	181.7%	11 140	190.6%	110.1%
Government - capital	-	13 980	2 510	-	586	-	11 781	84.3%	3 172	22.7%	18 049	129.1%	-	-	(100.0%)
Interest	510	600	-	-	-	-	-	-	-	-	-	-	154	63.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 773)	(64 663)	(38 924)	72.4%	(33 794)	62.8%	(29 393)	45.5%	(37 539)	58.1%	(139 651)	216.0%	(13 790)	287.4%	172.2%
Suppliers and employees	(53 713)	(64 663)	(38 924)	72.5%	(33 794)	62.9%	(29 393)	45.5%	(37 539)	58.1%	(139 651)	216.0%	(13 790)	291.0%	172.2%
Finance charges	(60)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	3 418	5 735	(21 005)	(614.5%)	649	19.0%	9 846	171.7%	(8 101)	(141.3%)	(18 612)	(324.5%)	(1 817)	(130.4%)	345.7%
Cash Flow from Investing Activities															
Receipts	-	-	21 082	-	-	-	-	-	-	-	21 082	-	2 029	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	(3 962)	-	-	-	-	-	-	-	(3 962)	-	(9 249)	-	(100.0%)
Decrease in other non-current receivables	-	-	15 809	-	-	-	-	-	-	-	15 809	-	14 539	-	(100.0%)
Decrease (increase) in non-current investments	-	-	9 235	-	-	-	-	-	-	-	9 235	-	(3 260)	-	(100.0%)
Payments	-	(3 232)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	(3 232)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	(3 232)	21 082	-	-	-	-	-	-	-	21 082	(652.3%)	2 029	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(350)	(89)	-	(129)	-	(185)	52.7%	(291)	83.2%	(694)	198.3%	(122)	66.6%	139.5%
Repayment of borrowing	-	(350)	(89)	-	(129)	-	(185)	52.7%	(291)	83.2%	(694)	198.3%	(122)	66.6%	139.5%
Net Cash from/(used) Financing Activities	-	(350)	(89)	-	(129)	-	(185)	52.7%	(291)	83.2%	(694)	198.3%	(122)	66.6%	139.5%
Net Increase/(Decrease) in cash held	3 418	2 153	(12)	(.4%)	520	15.2%	9 661	448.8%	(8 392)	(389.8%)	1 776	82.5%	90	5.8%	(9 375.1%)
Cash/cash equivalents at the year begin:	3 472	-	220	6.3%	208	6.0%	727	-	10 388	-	220	-	742	-	1 300.9%
Cash/cash equivalents at the year end:	6 891	2 153	208	3.0%	727	10.6%	10 388	482.6%	1 996	92.7%	1 996	92.7%	832	7.9%	139.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	301	15.6%	289	15.0%	287	14.9%	1 053	54.5%	1 930	100.0%	-	-	-	-
Total By Income Source	301	15.6%	289	15.0%	287	14.9%	1 053	54.5%	1 930	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	287	15.0%	287	15.0%	287	15.0%	1 053	55.0%	1 914	99.2%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	87.9%	2	12.1%	-	-	-	-	16	.8%	-	-	-	-
Total By Customer Group	301	15.6%	289	15.0%	287	14.9%	1 053	54.5%	1 930	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	109	7.6%	491	34.5%	32	2.2%	792	55.7%	1 423	100.0%
Total	109	7.6%	491	34.5%	32	2.2%	792	55.7%	1 423	100.0%

Contact Details

Municipal Manager	Mr Rodney Eric Pieterse	053 631 0891
Financial Manager	Mr Bradley F James	053 631 0891

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KAI! GARIB (NC082)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	231 732	234 010	81 942	35.4%	57 236	24.7%	55 002	23.5%	204	.1%	194 385	83.1%	22 871	83.1%	(99.1%)
Property rates	22 580	17 992	18 462	81.8%	(464)	(2.1%)	(67)	(.4%)	-	-	17 932	99.7%	(3 735)	(12.3%)	(100.0%)
Property rates - penalties and collection charges	-	-	1 178	-	1 718	-	553	-	-	-	3 449	-	-	-	-
Service charges - electricity revenue	77 113	74 205	15 606	20.2%	18 061	23.4%	22 884	30.8%	218	.3%	56 769	76.5%	18 159	95.8%	(98.8%)
Service charges - water revenue	18 404	17 787	3 685	20.0%	4 381	23.8%	5 157	29.0%	(6)	-	13 217	74.3%	1 722	90.4%	(100.3%)
Service charges - sanitation revenue	11 564	12 500	2 899	25.1%	2 900	25.1%	2 900	23.2%	-	-	8 699	69.6%	2 348	93.6%	(100.0%)
Service charges - refuse revenue	8 391	8 950	2 117	25.2%	2 121	25.3%	2 122	23.7%	-	-	6 360	71.1%	1 984	94.6%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	69	318	224	323.7%	29	42.4%	26	8.2%	(0)	-	280	88.0%	14	99.8%	(100.1%)
Interest earned - external investments	28	250	107	383.8%	(3)	(10.9%)	95	38.1%	(1)	(.4%)	199	79.4%	192	183.8%	(100.6%)
Interest earned - outstanding debtors	9 397	17 150	3 303	35.2%	3 382	36.0%	4 658	27.2%	-	-	11 344	66.1%	2 969	124.4%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	52	67	13	25.2%	25	47.6%	39	57.8%	(7)	(9.9%)	70	104.0%	13	70.8%	(151.9%)
Licences and permits	1 405	1 177	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	82 250	83 050	34 196	41.6%	24 878	30.2%	16 574	20.0%	-	-	75 648	91.1%	(1 073)	87.5%	(100.0%)
Other own revenue	479	564	151	31.6%	208	43.3%	61	10.8%	-	-	420	74.5%	278	194.4%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	231 232	228 432	40 546	17.5%	76 601	33.1%	64 009	28.0%	10 020	4.4%	191 176	83.7%	43 222	93.5%	(76.8%)
Employee related costs	101 837	106 574	25 115	24.7%	31 382	30.8%	26 000	24.4%	72	.1%	82 568	77.5%	23 594	98.7%	(99.7%)
Remuneration of councillors	7 009	7 005	1 650	23.5%	1 650	23.5%	1 794	25.6%	-	-	5 093	72.7%	1 904	101.8%	(100.0%)
Debt impairment	17 617	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 166	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 590	10 149	6	.4%	6 881	432.8%	5 724	56.4%	3	-	12 615	124.3%	59	36.4%	(94.2%)
Bulk purchases	58 656	57 150	-	-	20 073	34.2%	13 606	23.8%	-	-	33 679	58.9%	4 921	74.1%	(100.0%)
Other Materials	6 586	7 829	1 714	26.0%	2 282	34.6%	3 060	39.1%	1 782	22.8%	8 838	112.9%	676	19.6%	163.6%
Contracted services	8 590	6 090	2 827	32.9%	2 844	33.1%	2 399	39.4%	1 569	25.8%	9 640	158.3%	3 907	146.2%	(59.8%)
Transfers and grants	-	-	-	-	-	-	1 909	-	429	-	2 338	-	1 824	-	(76.5%)
Other expenditure	26 180	33 634	9 234	35.3%	11 489	43.9%	9 517	28.3%	6 165	18.3%	36 406	108.2%	6 333	143.8%	(2.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	4	-	(100.0%)
Surplus/(Deficit)	500	5 578	41 396		(19 365)		(9 007)		(9 815)		3 209		(20 351)		
Transfers recognised - capital	25 934	25 934	9 500	36.6%	-	-	12 322	47.5%	-	-	21 822	84.1%	-	91.1%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 434	31 512	50 896		(19 365)		3 315		(9 815)		25 031		(20 351)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 434	31 512	50 896		(19 365)		3 315		(9 815)		25 031		(20 351)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 434	31 512	50 896		(19 365)		3 315		(9 815)		25 031		(20 351)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 434	31 512	50 896		(19 365)		3 315		(9 815)		25 031		(20 351)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	26 434	26 434	6 835	25.9%	4 629	17.5%	447	1.7%	-	-	11 911	45.1%	5 027	141.3%	(100.0%)
National Government	25 934	25 934	6 467	24.9%	4 197	16.2%	291	1.1%	-	-	10 955	42.2%	4 355	136.3%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 934	25 934	6 467	24.9%	4 197	16.2%	291	1.1%	-	-	10 955	42.2%	4 355	136.3%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	500	368	73.5%	432	86.5%	156	31.1%	-	-	956	191.1%	672	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	26 434	26 434	6 835	25.9%	4 629	17.5%	447	1.7%	-	-	11 911	45.1%	5 027	141.3%	(100.0%)
Governance and Administration	500	500	183	36.6%	34	6.8%	84	16.8%	-	-	301	60.1%	26	-	(100.0%)
Executive & Council	500	500	31	6.2%	27	5.5%	43	8.7%	-	-	102	20.3%	-	-	-
Budget & Treasury Office	-	-	86	-	6	-	1	-	-	-	93	-	7	-	(100.0%)
Corporate Services	-	-	66	-	1	-	39	-	-	-	106	-	20	-	(100.0%)
Community and Public Safety	-	-	220	-	1 145	-	-	-	-	-	1 364	-	-	-	-
Community & Social Services	-	-	220	-	1 145	-	-	-	-	-	1 364	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	15	-	-	-	-	-	-	-	15	-	26	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	26	-	(100.0%)
Road Transport	-	-	15	-	-	-	-	-	-	-	15	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	25 934	25 934	6 417	24.7%	3 451	13.3%	363	1.4%	-	-	10 230	39.4%	4 975	140.0%	(100.0%)
Electricity	-	-	2 442	-	1 276	-	(714)	-	-	-	3 004	-	2 867	279.7%	(100.0%)
Water	20 934	20 934	2 209	10.6%	618	3.0%	925	4.4%	-	-	3 753	17.9%	1 504	122.0%	(100.0%)
Waste Water Management	5 000	5 000	1 515	30.3%	1 478	29.6%	151	3.0%	-	-	3 144	62.9%	466	46.0%	(100.0%)
Waste Management	-	-	250	-	79	-	-	-	-	-	329	-	138	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	225 223	259 944	75 280	33.4%	74 623	33.1%	77 910	30.0%	(144)	(.1%)	227 669	87.6%	48 050	165.6%	(100.3%)
Property rates, penalties and collection charges	22 580	17 992	5 161	22.9%	7 979	35.3%	922	5.1%	-	-	14 062	78.2%	11 858	82.0%	(100.0%)
Service charges	83 029	113 442	20 059	24.2%	22 733	27.4%	31 285	27.6%	(198)	(.2%)	73 878	65.1%	32 335	(2 129.6%)	(100.6%)
Other revenue	2 005	2 126	1 828	91.2%	16 493	822.6%	11 772	553.8%	53	2.5%	30 147	1 418.3%	304	(152.4%)	(82.4%)
Government - operating	82 250	83 050	35 363	43.0%	23 925	29.1%	16 790	20.2%	-	-	76 078	91.6%	-	68.5%	-
Government - capital	25 934	25 934	9 500	36.6%	-	-	12 322	47.5%	-	-	21 822	84.1%	-	88.2%	-
Interest	9 425	17 400	3 369	35.8%	3 493	37.1%	4 819	27.7%	1	-	11 682	67.1%	3 553	130.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(197 682)	(227 609)	(59 682)	30.2%	(72 655)	36.8%	(96 768)	42.5%	(1 228)	.5%	(230 333)	101.2%	(32 411)	110.3%	(96.2%)
Suppliers and employees	(196 092)	(217 460)	(59 676)	30.4%	(72 655)	37.1%	(89 135)	41.0%	(796)	.4%	(222 261)	102.2%	(30 494)	108.7%	(97.4%)
Finance charges	(1 590)	(10 149)	(6)	.4%	-	-	(5 724)	56.4%	(3)	-	(5 734)	56.5%	(59)	36.5%	(94.2%)
Transfers and grants	-	-	-	-	-	-	(1 909)	-	(429)	-	(2 338)	-	(1 858)	-	(76.9%)
Net Cash from/(used) Operating Activities	27 541	32 335	15 598	56.6%	1 968	7.1%	(18 858)	(58.3%)	(1 372)	(4.2%)	(2 664)	(8.2%)	15 639	(228.6%)	(108.8%)
Cash Flow from Investing Activities															
Receipts	-	-	(900)	-	3 672	-	(1 919)	-	(598)	-	255	-	-	(33.3%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	(38)	-	(25)	-	(63)	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	(154)	-	(577)	-	(731)	-	-	(6.4%)	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(900)	-	3 672	-	(1 727)	-	4	-	1 049	-	-	-	(100.0%)
Payments	(25 934)	(31 512)	(10 031)	38.7%	(10 164)	39.2%	(8 927)	28.3%	(1 411)	4.5%	(30 533)	96.9%	(5 027)	127.6%	(71.9%)
Capital assets	(25 934)	(31 512)	(10 031)	38.7%	(10 164)	39.2%	(8 927)	28.3%	(1 411)	4.5%	(30 533)	96.9%	(5 027)	127.6%	(71.9%)
Net Cash from/(used) Investing Activities	(25 934)	(31 512)	(10 931)	42.1%	(6 492)	25.0%	(10 846)	34.4%	(2 009)	6.4%	(30 277)	96.1%	(5 027)	110.3%	(60.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	15	-	254	-	269	-	-	.3%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	254	-	254	-	-	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	15	-	-	-	15	-	-	1.7%	-
Payments	-	-	-	-	-	-	-	-	(405)	-	(405)	-	-	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	(405)	-	(405)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	15	-	(151)	-	(137)	-	-	.3%	(100.0%)
Net Increase/(Decrease) in cash held	1 607	823	4 667	290.4%	(4 523)	(281.4%)	(29 690)	(3 608.9%)	(3 532)	(429.3%)	(33 078)	(4 020.7%)	10 612	(10.1%)	(133.3%)
Cash/cash equivalents at the year begin:	-	-	(157)	-	4 510	-	(14)	-	(29 703)	-	(157)	-	(5 006)	-	493.3%
Cash/cash equivalents at the year end:	1 607	823	4 510	280.6%	(14)	(.9%)	(29 703)	(3 610.5%)	(33 235)	(4 039.8%)	(33 235)	(4 039.8%)	5 606	(11.2%)	(692.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Isak G.A. De Waal (Act)	054 431 6300
Financial Manager	Mrs Anthanique F. Beukes (Act)	054 461 6437

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KHEIS (NC084)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	45 259	47 170	22 908	50.6%	9 726	21.5%	7 194	15.3%	6 797	14.4%	46 626	98.8%	7 466	86.6%	(9.0%)
Property rates	4 368	4 368	7 095	162.4%	424	9.7%	929	21.3%	5 678	130.0%	14 126	323.4%	2 994	247.0%	89.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	0	-	0	-	0	-	(62.5%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	4 301	4 137	872	20.3%	1 016	23.6%	1 006	24.3%	4 266	103.1%	7 160	173.1%	1 138	62.4%	274.8%
Service charges - sanitation revenue	1 780	1 647	485	27.2%	1 171	65.8%	1 451	88.1%	2 250	136.6%	5 357	325.3%	590	91.2%	281.5%
Service charges - refuse revenue	2 891	2 646	662	22.9%	0	-	0	-	(1 601)	(60.5%)	(938)	(35.5%)	834	117.7%	(292.0%)
Service charges - other	-	-	-	-	-	-	(6)	-	1	-	(6)	-	-	-	(100.0%)
Rental of facilities and equipment	593	1 093	81	13.7%	57	9.6%	54	4.9%	24	2.2%	216	19.7%	27	6.5%	(10.6%)
Interest earned - external investments	280	447	-	-	-	-	9	2.1%	-	-	9	2.1%	9	19.6%	(100.0%)
Interest earned - outstanding debtors	167	712	691	414.7%	710	426.4%	995	139.8%	(3 753)	(527.2%)	(1 357)	(190.6%)	1 025	209.4%	(466.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	68	6	-	-	-	-	-	-	1	19.3%	1	19.3%	-	-	(100.0%)
Licences and permits	11	11	22	209.7%	9	80.7%	313	2 942.1%	3	23.7%	346	3 256.2%	1	7 693.3%	387.2%
Agency services	1 818	885	104	5.7%	64	3.5%	-	-	(16)	(1.8%)	151	17.1%	285	101.0%	(105.7%)
Transfers recognised - operational	27 328	27 899	12 316	45.1%	6 205	22.7%	2 250	8.1%	3	-	20 773	74.5%	18	102.9%	(84.2%)
Other own revenue	1 657	1 970	581	35.0%	71	4.3%	193	9.8%	(58)	(2.9%)	788	40.0%	545	15.4%	(110.5%)
Gains on disposal of PPE	-	1 350	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	59 722	60 819	9 493	15.9%	9 829	16.5%	9 664	15.9%	28 910	47.5%	57 895	95.2%	8 437	69.0%	242.7%
Employee related costs	28 964	28 861	6 702	23.1%	6 786	23.4%	6 299	21.8%	8 832	30.6%	28 619	99.2%	6 735	133.3%	31.1%
Remuneration of councillors	3 099	3 099	680	21.9%	698	22.5%	654	21.1%	923	29.8%	2 954	95.3%	692	67.3%	33.4%
Debt impairment	-	5 884	-	-	-	-	-	-	16 060	273.0%	16 060	273.0%	-	-	(100.0%)
Depreciation and asset impairment	4 532	4 532	-	-	38	.8%	171	3.8%	52	1.1%	261	5.8%	74	7.1%	(30.2%)
Finance charges	-	50	1	-	3	-	-	-	4	8.2%	8	16.3%	-	-	(100.0%)
Bulk purchases	1 350	1 350	-	-	602	44.5%	819	60.6%	(916)	(67.8%)	504	37.3%	2	121.2%	(43 642.5%)
Other Materials	2 087	2 047	89	4.2%	194	9.3%	134	6.5%	122	6.0%	539	26.3%	113	27.9%	8.3%
Contracted services	3 709	3 428	1 378	37.2%	361	9.7%	705	20.6%	665	19.4%	3 109	90.7%	405	309.2%	64.3%
Transfers and grants	-	1 338	18	-	128	-	246	18.4%	589	44.0%	981	73.3%	15	7.5%	3 779.4%
Other expenditure	15 981	10 230	625	3.9%	1 020	6.4%	637	6.2%	2 578	25.2%	4 861	47.5%	401	39.0%	542.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 463)	(13 649)	13 415		(103)		(2 470)		(22 112)		(11 270)		(971)		
Transfers recognised - capital	14 567	19 067	8 920	61.2%	-	-	-	-	-	-	8 920	46.8%	-	72.6%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	104	5 418	22 335		(103)		(2 470)		(22 112)		(2 350)		(971)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	104	5 418	22 335		(103)		(2 470)		(22 112)		(2 350)		(971)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	104	5 418	22 335		(103)		(2 470)		(22 112)		(2 350)		(971)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	104	5 418	22 335		(103)		(2 470)		(22 112)		(2 350)		(971)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	14 567	19 067	7 034	48.3%	635	4.4%	1 804	9.5%	6 796	35.6%	16 269	85.3%	932	51.2%	628.9%
National Government	14 567	19 067	4 102	28.2%	505	3.5%	1 804	9.5%	6 796	35.6%	13 207	69.3%	932	51.2%	628.9%
Provincial Government	-	-	2 771	-	130	-	-	-	-	-	2 901	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 567	19 067	6 873	47.2%	635	4.4%	1 804	9.5%	6 796	35.6%	16 108	84.5%	932	51.2%	628.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	162	-	-	-	-	-	-	-	162	-	-	-	-
Capital Expenditure Standard Classification	14 567	19 067	7 034	48.3%	635	4.4%	1 804	9.5%	6 796	35.6%	16 269	85.3%	932	51.2%	628.9%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 577	3 577	162	4.5%	-	-	-	-	-	-	162	4.5%	-	134.7%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3 577	3 577	162	4.5%	-	-	-	-	-	-	162	4.5%	-	134.7%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 990	15 490	6 873	62.5%	635	5.8%	1 804	11.6%	6 796	43.9%	16 108	104.0%	932	33.8%	628.9%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	4 000	8 500	2 771	69.3%	130	3.3%	-	-	4 131	48.6%	7 032	82.7%	-	22.5%	(100.0%)
Waste Water Management	6 990	6 990	4 102	58.7%	505	7.2%	1 804	25.8%	2 665	38.1%	9 075	129.8%	932	43.8%	185.8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	53 409	64 948	23 841	44.6%	5 282	9.9%	16 199	24.9%	(7 563)	(11.6%)	37 759	58.1%	1 535	89.9%	(592.8%)
Property rates, penalties and collection charges	2 500	4 368	752	30.1%	(341)	(13.6%)	218	5.0%	1 195	27.3%	1 823	41.7%	85	30.0%	1 301.3%
Service charges	5 272	8 430	585	11.1%	(685)	(13.0%)	1 026	12.2%	(1 579)	(18.7%)	(653)	(7.7%)	583	79.1%	(370.7%)
Other revenue	3 296	4 026	884	26.8%	74	2.2%	306	7.6%	(11 224)	(278.8%)	(9 961)	(247.4%)	857	85.6%	(1 409.3%)
Government - operating	27 328	27 899	12 691	46.4%	6 235	22.8%	4 502	16.1%	(222)	(.8%)	23 206	83.2%	-	111.9%	(100.0%)
Government - capital	14 567	19 067	8 920	61.2%	-	-	10 147	53.2%	(336)	(1.8%)	18 731	98.2%	-	75.0%	(100.0%)
Interest	447	1 159	9	2.0%	(0)	(.1%)	-	-	4 603	397.3%	4 612	398.1%	9	46.7%	49 645.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(55 190)	(50 404)	(14 248)	25.8%	(9 790)	17.7%	(9 601)	19.0%	(12 821)	25.4%	(46 461)	92.2%	(8 361)	88.9%	53.3%
Suppliers and employees	(55 190)	(49 016)	(14 248)	25.8%	(9 660)	17.5%	(9 601)	19.6%	(12 315)	25.1%	(45 825)	93.5%	(8 345)	87.7%	47.6%
Finance charges	-	(50)	-	-	(3)	-	-	-	(4)	8.2%	(7)	13.5%	-	-	(100.0%)
Transfers and grants	-	(1 338)	-	-	(128)	-	-	-	(502)	37.5%	(629)	47.0%	(15)	-	3 202.0%
Net Cash from/(used) Operating Activities	(1 781)	14 545	9 593	(538.6%)	(4 508)	253.2%	6 598	45.4%	(20 384)	(140.1%)	(8 702)	(59.8%)	(6 826)	93.7%	198.6%
Cash Flow from Investing Activities															
Receipts	850	1 350	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	850	1 350	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(14 567)	(14 567)	(7 866)	54.0%	-	-	(2 074)	14.2%	(1 202)	8.3%	(11 142)	76.5%	(1 072)	45.0%	12.1%
Capital assets	(14 567)	(14 567)	(7 866)	54.0%	-	-	(2 074)	14.2%	(1 202)	8.3%	(11 142)	76.5%	(1 072)	45.0%	12.1%
Net Cash from/(used) Investing Activities	(13 717)	(13 217)	(7 866)	57.3%	-	-	(2 074)	15.7%	(1 202)	9.1%	(11 142)	84.3%	(1 072)	46.8%	12.1%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(15 498)	1 328	1 727	(11.1%)	(4 508)	29.1%	4 523	340.7%	(21 586)	(1 625.8%)	(19 845)	(1 494.6%)	(7 898)	(70.3%)	173.3%
Cash/cash equivalents at the year begin:	-	-	177	-	1 904	-	(2 605)	-	1 919	-	177	-	11 645	-	(83.5%)
Cash/cash equivalents at the year end:	(15 498)	1 328	1 904	(12.3%)	(2 605)	16.8%	1 919	144.5%	(19 668)	(1 481.3%)	(19 668)	(1 481.3%)	3 747	(70.3%)	(624.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	645	4.7%	386	2.8%	357	2.6%	12 201	89.8%	13 589	27.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	405	3.6%	53	.5%	39	.3%	10 744	95.6%	11 240	23.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	366	4.9%	177	2.3%	172	2.3%	6 829	90.5%	7 544	15.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	490	4.3%	231	2.0%	229	2.0%	10 343	91.6%	11 293	23.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8	.1%	12	.2%	21	.3%	7 788	99.5%	7 828	16.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 114)	230.7%	16	(.6%)	11	(.4%)	3 437	(129.7%)	(2 650)	(5.4%)	-	-	-	-
Total By Income Source	(4 200)	(8.6%)	875	1.8%	828	1.7%	51 342	105.1%	48 845	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(11)	(2.9%)	-	-	-	-	400	102.9%	389	.8%	-	-	-	-
Commercial	(90)	(2.8%)	131	4.0%	101	3.1%	3 120	95.7%	3 262	6.7%	-	-	-	-
Households	195	1.7%	256	2.2%	265	2.3%	10 704	93.7%	11 421	23.4%	-	-	-	-
Other	(4 294)	(12.7%)	488	1.4%	462	1.4%	37 117	109.9%	33 773	69.1%	-	-	-	-
Total By Customer Group	(4 200)	(8.6%)	875	1.8%	828	1.7%	51 342	105.1%	48 845	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	105	11.4%	116	12.6%	115	12.4%	588	63.6%	925	5.7%
PAYE deductions	310	23.5%	333	25.3%	322	24.5%	352	26.7%	1 317	8.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	368	11.3%	369	11.3%	350	10.7%	2 172	66.7%	3 259	20.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	812	9.8%	1 007	12.2%	468	5.7%	5 993	72.4%	8 281	51.0%
Auditor-General	17	.8%	17	.9%	16	.8%	1 958	97.5%	2 008	12.4%
Other	78	16.9%	6	1.2%	15	3.3%	363	78.7%	461	2.8%
Total	1 690	10.4%	1 849	11.4%	1 286	7.9%	11 426	70.3%	16 251	100.0%

Contact Details

Municipal Manager	Mr Tebogo Floyd Leeuw	054 833 9500
Financial Manager	Ms S Mahonie	054 833 9500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: TSANTSABANE (NC085)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	229 544	229 544	57 024	24.8%	8 522	3.7%	-	-	-	-	65 546	28.6%	22 554	57.7%	(100.0%)
Property rates	35 502	35 502	27 583	77.7%	(13)	-	-	-	-	-	27 569	77.7%	3	29.9%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	54 133	54 133	6 291	11.6%	13 724	25.4%	-	-	-	-	20 015	37.0%	7 779	60.7%	(100.0%)
Service charges - water revenue	49 317	49 317	1 705	3.5%	(1 340)	(2.7%)	-	-	-	-	366	.7%	2 429	28.4%	(100.0%)
Service charges - sanitation revenue	21 976	21 976	3 625	16.5%	(1 811)	(8.2%)	-	-	-	-	1 814	8.3%	5 285	105.0%	(100.0%)
Service charges - refuse revenue	23 806	23 806	2 228	9.4%	(1 114)	(4.7%)	-	-	-	-	1 114	4.7%	2 548	71.0%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	246	246	66	27.1%	(29)	(11.9%)	-	-	-	-	37	15.2%	99	113.8%	(100.0%)
Interest earned - external investments	550	550	8	1.5%	(3)	(.5%)	-	-	-	-	5	1.0%	5	3.9%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	600	600	19	3.1%	(8)	(1.3%)	-	-	-	-	11	1.8%	-	15.9%	-
Licences and permits	520	520	650	124.9%	-	-	-	-	-	-	650	124.9%	1 302	603.3%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	40 760	40 760	14 744	36.2%	-	-	-	-	-	-	14 744	36.2%	-	95.2%	-
Other own revenue	1 134	1 134	(10)	(.9%)	(884)	(78.0%)	-	-	-	-	(895)	(78.9%)	2 896	28.8%	(100.0%)
Gains on disposal of PPE	1 000	1 000	115	11.5%	-	-	-	-	-	-	115	11.5%	208	35.8%	(100.0%)
Operating Expenditure	227 938	227 938	30 997	13.6%	12 515	5.5%	-	-	-	-	43 513	19.1%	23 710	49.3%	(100.0%)
Employee related costs	81 161	81 161	11 972	14.8%	6 110	7.5%	-	-	-	-	18 082	22.3%	18 281	78.6%	(100.0%)
Remuneration of councillors	3 699	3 699	414	11.2%	324	8.8%	-	-	-	-	738	20.0%	548	28.5%	(100.0%)
Debt impairment	11 806	11 806	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	17 053	17 053	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	5 455	5 455	1 565	28.7%	-	-	-	-	-	-	1 565	28.7%	787	133.2%	(100.0%)
Bulk purchases	55 886	55 886	10 055	18.0%	4 030	7.2%	-	-	-	-	14 085	25.2%	-	28.8%	-
Other Materials	7 563	7 563	917	12.1%	270	3.6%	-	-	-	-	1 186	15.7%	248	56.3%	(100.0%)
Contracted services	-	-	241	-	466	-	-	-	-	-	707	-	59	6.9%	(100.0%)
Transfers and grants	9 675	9 675	1 457	15.1%	960	9.9%	-	-	-	-	2 418	25.0%	2 857	-	(100.0%)
Other expenditure	35 639	35 639	4 377	12.3%	355	1.0%	-	-	-	-	4 732	13.3%	931	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 606	1 606	26 027		(3 993)		-		-		22 034		(1 157)		
Transfers recognised - capital	19 829	19 829	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 435	21 435	26 027		(3 993)		-		-		22 034		(1 157)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 435	21 435	26 027		(3 993)		-		-		22 034		(1 157)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 435	21 435	26 027		(3 993)		-		-		22 034		(1 157)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 435	21 435	26 027		(3 993)		-		-		22 034		(1 157)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	20 829	20 829	-	-	-	-	-	-	-	-	-	-	2 087	45.4%	(100.0%)
National Government	19 546	19 546	-	-	-	-	-	-	-	-	-	-	2 087	100.3%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	19 546	19 546	-	-	-	-	-	-	-	-	-	-	2 087	99.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 283	1 283	-	-	-	-	-	-	-	-	-	-	-	5.0%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	20 829	20 829	-	-	-	-	-	-	-	-	-	-	2 087	45.4%	(100.0%)
Governance and Administration	1 283	1 283	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 283	1 283	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 546	15 546	-	-	-	-	-	-	-	-	-	-	-	107.7%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 546	15 546	-	-	-	-	-	-	-	-	-	-	-	107.7%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 000	4 000	-	-	-	-	-	-	-	-	-	-	2 087	19.5%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	4 000	4 000	-	-	-	-	-	-	-	-	-	-	2 087	104.3%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	220 663	220 663	63 252	28.7%	12 770	5.8%	-	-	-	-	76 022	34.5%	32 124	77.3%	(100.0%)
Property rates, penalties and collection charges	30 177	30 177	11 918	39.5%	1 672	5.5%	-	-	-	-	13 590	45.0%	3 525	51.1%	(100.0%)
Service charges	126 847	126 847	12 835	10.1%	6 207	4.9%	-	-	-	-	19 042	15.0%	9 265	31.2%	(100.0%)
Other revenue	2 500	2 500	14 296	571.8%	4 436	177.4%	-	-	-	-	18 732	749.3%	19 332	278.4%	(100.0%)
Government - operating	40 760	40 760	17 093	41.9%	450	1.1%	-	-	-	-	17 543	43.0%	-	104.5%	-
Government - capital	19 829	19 829	7 100	35.8%	-	-	-	-	-	-	7 100	35.8%	-	114.9%	-
Interest	550	550	10	1.8%	6	1.1%	-	-	-	-	16	2.9%	2	3.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(189 402)	(189 402)	(63 097)	33.3%	(19 423)	10.3%	-	-	-	-	(82 520)	43.6%	(29 928)	78.4%	(100.0%)
Suppliers and employees	(183 948)	(183 948)	(59 602)	32.4%	(16 641)	9.0%	-	-	-	-	(76 243)	41.4%	(28 014)	76.0%	(100.0%)
Finance charges	(5 455)	(5 455)	(1 565)	28.7%	(1 249)	22.9%	-	-	-	-	(2 814)	51.6%	(262)	52.2%	(100.0%)
Transfers and grants	-	-	(1 929)	-	(1 534)	-	-	-	-	-	(3 463)	-	(1 651)	-	(100.0%)
Net Cash from/(used) Operating Activities	31 260	31 260	156	.5%	(6 653)	(21.3%)	-	-	-	-	(6 498)	(20.8%)	2 196	66.3%	(100.0%)
Cash Flow from Investing Activities															
Receipts	(1 811)	(1 811)	115	(6.4%)	-	-	-	-	-	-	115	(6.4%)	69	(3.5%)	(100.0%)
Proceeds on disposal of PPE	1 000	1 000	115	11.5%	-	-	-	-	-	-	115	11.5%	69	30.9%	(100.0%)
Decrease in non-current debtors	(2 511)	(2 511)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(300)	(300)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(19 829)	(19 829)	-	-	-	-	-	-	-	-	-	-	(3 863)	117.0%	(100.0%)
Capital assets	(19 829)	(19 829)	-	-	-	-	-	-	-	-	-	-	(3 863)	117.0%	(100.0%)
Net Cash from/(used) Investing Activities	(21 640)	(21 640)	115	(.5%)	-	-	-	-	-	-	115	(.5%)	(3 793)	62.3%	(100.0%)
Cash Flow from Financing Activities															
Receipts	6	6	-	-	8	138.3%	-	-	-	-	8	138.3%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	6	6	-	-	8	138.3%	-	-	-	-	8	138.3%	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	6	6	-	-	8	138.3%	-	-	-	-	8	138.3%	-	-	-
Net Increase/(Decrease) in cash held	9 627	9 627	271	2.8%	(6 645)	(69.0%)	-	-	-	-	(6 374)	(66.2%)	(1 598)	98.6%	(100.0%)
Cash/cash equivalents at the year begin:	15 413	15 413	2 750	17.8%	3 020	19.6%	-	-	-	-	2 750	17.8%	4 347	3.9%	(100.0%)
Cash/cash equivalents at the year end:	25 040	25 040	3 020	12.1%	(3 625)	(14.5%)	-	-	-	-	(3 625)	(14.5%)	2 750	23.4%	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr HG Mathobela	053 313 7300
Financial Manager	Mr Butsile Jeffrey Moselelane	053 313 7300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KGATELOPELE (NC086)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	97 467	98 757	22 478	23.1%	19 297	19.8%	22 762	23.0%	13 357	13.5%	77 895	78.9%	4 175	36.1%	220.0%
Property rates	14 966	14 966	3 045	20.3%	2 017	13.5%	2 964	19.8%	3 967	26.5%	11 993	80.1%	830	40.5%	378.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	26	-	26	-	2	-	1 221.4%
Service charges - electricity revenue	28 967	29 525	5 556	19.2%	4 098	14.1%	5 012	17.0%	5 846	19.8%	20 512	69.5%	1 233	30.0%	374.0%
Service charges - water revenue	7 415	7 689	1 999	27.0%	1 186	16.0%	2 324	30.2%	2 495	32.4%	8 004	104.1%	266	37.0%	838.8%
Service charges - sanitation revenue	3 672	3 790	1 181	32.2%	1 082	29.5%	732	19.3%	1 319	34.8%	4 314	113.8%	(211)	(15.5%)	(723.9%)
Service charges - refuse revenue	5 930	6 751	1 493	25.2%	989	16.7%	928	13.7%	1 983	29.4%	5 393	79.9%	450	15.2%	340.2%
Service charges - other	-	-	5	-	2	-	3	-	-	-	10	-	4	-	(100.0%)
Rental of facilities and equipment	404	423	41	10.2%	132	32.8%	(70)	(16.5%)	58	13.7%	162	38.2%	29	50.1%	100.8%
Interest earned - external investments	526	898	256	48.7%	262	49.9%	115	12.8%	308	34.3%	941	104.8%	163	169.2%	88.6%
Interest earned - outstanding debtors	284	275	20	7.2%	8	2.7%	21	7.6%	304	110.5%	353	128.3%	2	8.0%	16 047.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 018	1 435	2	.2%	3	.3%	4	.3%	7	.5%	15	1.1%	-	-	(100.0%)
Licences and permits	124	973	198	158.9%	191	153.7%	100	10.3%	15	1.5%	504	51.8%	748	2 497.3%	(98.0%)
Agency services	956	973	-	-	-	-	-	-	-	-	-	-	-	18.6%	-
Transfers recognised - operational	23 549	23 938	8 562	36.4%	8 628	36.6%	5 332	22.3%	4 318	18.0%	26 840	112.1%	174	53.2%	2 378.6%
Other own revenue	9 366	6 835	120	1.3%	700	7.5%	5 297	77.5%	(7 287)	(106.6%)	(1 170)	(17.1%)	485	8.9%	(1 603.7%)
Gains on disposal of PPE	291	287	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	97 319	98 420	19 510	20.0%	20 917	21.5%	17 644	17.9%	17 861	18.1%	75 931	77.2%	8 031	41.7%	122.4%
Employee related costs	31 510	31 744	7 834	24.9%	7 612	24.2%	8 616	27.1%	7 290	23.0%	31 353	98.8%	2 062	48.8%	253.6%
Remuneration of councillors	2 540	2 323	626	24.6%	608	23.9%	655	28.2%	679	29.2%	2 568	110.5%	211	42.3%	222.1%
Debt impairment	5 774	5 774	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 276	10 276	-	-	-	-	-	-	-	-	-	-	760	8.4%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	677	-	677	-	-	-	(100.0%)
Bulk purchases	23 190	22 089	6 793	29.3%	3 915	16.9%	3 619	16.4%	7 421	33.6%	21 749	98.5%	1 274	52.6%	482.5%
Other Materials	5 027	223	37	.7%	29	.6%	33	15.0%	23	10.3%	123	55.0%	71	27.1%	(67.8%)
Contracted services	5 099	13 508	2 363	46.3%	4 953	97.1%	1 789	13.2%	1 589	11.8%	10 694	79.2%	2 523	81.6%	(37.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	321	-	(100.0%)
Other expenditure	13 903	12 482	1 856	13.4%	3 799	27.3%	2 931	23.5%	183	1.5%	8 769	70.3%	809	33.5%	(77.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	148	337	2 969		(1 619)		5 119		(4 504)		1 964		(3 857)		
Transfers recognised - capital	15 675	-	-	-	20 612	131.5%	5 494	-	15 288	-	41 393	-	10 036	109.6%	52.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 823	337	2 969		18 992		10 612		10 784		43 357		6 180		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	15 823	337	2 969		18 992		10 612		10 784		43 357		6 180		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 823	337	2 969		18 992		10 612		10 784		43 357		6 180		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 823	337	2 969		18 992		10 612		10 784		43 357		6 180		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	17 275	11 575	4 189	24.2%	14 310	82.8%	6 015	52.0%	5 991	51.8%	30 504	263.5%	3 568	67.4%	67.9%
National Government	15 675	10 675	3 358	21.4%	14 310	91.3%	6 015	56.3%	5 991	56.1%	29 673	278.0%	3 568	85.0%	67.9%
Provincial Government	-	900	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	15 675	11 575	3 358	21.4%	14 310	91.3%	6 015	52.0%	5 991	51.8%	29 673	256.4%	3 568	85.0%	67.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 600	-	831	51.9%	-	-	-	-	-	-	831	-	-	1.3%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	17 275	11 575	4 189	24.2%	14 310	82.8%	6 015	52.0%	5 991	51.8%	30 504	263.5%	3 568	67.4%	67.9%
Governance and Administration	1 200	900	151	12.6%	-	-	-	-	-	-	151	16.8%	-	9.3%	-
Executive & Council	500	900	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	700	-	151	21.6%	-	-	-	-	-	-	151	-	-	37.5%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	15 675	10 675	4 038	25.8%	14 310	91.3%	6 015	56.3%	5 991	56.1%	30 353	284.3%	3 568	69.2%	67.9%
Electricity	2 700	2 700	1 330	49.3%	-	-	-	-	-	-	1 330	49.3%	-	-	-
Water	5 000	-	680	13.6%	790	15.8%	710	-	323	-	2 503	-	-	67.7%	(100.0%)
Waste Water Management	7 975	7 975	2 027	25.4%	13 520	169.5%	5 305	66.5%	5 668	71.1%	26 520	332.5%	3 568	89.1%	58.9%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	99 366	124 917	45 134	45.4%	44 894	45.2%	60 629	48.5%	19 143	15.3%	169 799	135.9%	24 907	106.9%	(23.1%)
Property rates, penalties and collection charges	11 973	14 966	1 976	16.5%	811	6.8%	-	-	589	3.9%	3 377	22.6%	3 257	138.5%	(81.9%)
Service charges	36 787	47 754	7 638	20.8%	4 431	12.0%	2 905	6.1%	2 909	6.1%	17 883	37.4%	3 685	55.4%	(21.1%)
Other revenue	10 374	11 679	14 999	144.6%	30 032	289.5%	16 533	141.6%	15 564	133.3%	77 128	660.4%	17 936	254.4%	(13.2%)
Government - operating	23 549	23 549	8 533	36.2%	6 806	28.9%	5 170	22.0%	33	.1%	20 543	87.2%	3	74.1%	847.7%
Government - capital	16 399	26 159	11 975	73.0%	2 700	16.5%	35 973	137.5%	-	-	50 648	193.6%	-	174.0%	-
Interest	284	810	12	4.3%	112	39.5%	48	5.9%	49	6.0%	221	27.3%	26	47.8%	91.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 241)	(98 420)	(20 857)	33.5%	(24 897)	40.0%	(19 891)	20.2%	(11 477)	11.7%	(77 121)	78.4%	(45 798)	111.9%	(74.9%)
Suppliers and employees	(67 366)	(98 420)	(20 857)	31.0%	(24 897)	37.0%	(19 891)	20.2%	(11 477)	11.7%	(77 121)	78.4%	(45 072)	110.4%	(74.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	5 125	-	-	-	-	-	-	-	-	-	-	-	(726)	-	(100.0%)
Net Cash from/(used) Operating Activities	37 125	26 497	24 277	65.4%	19 997	53.9%	40 738	153.7%	7 667	28.9%	92 678	349.8%	(20 891)	95.0%	(136.7%)
Cash Flow from Investing Activities															
Receipts	14 091	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	13 791	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 600)	(26 159)	(4 038)	252.4%	(17 353)	1 084.6%	(6 402)	24.5%	(8 466)	32.4%	(36 260)	138.6%	(8 018)	-	5.6%
Capital assets	(1 600)	(26 159)	(4 038)	252.4%	(17 353)	1 084.6%	(6 402)	24.5%	(8 466)	32.4%	(36 260)	138.6%	(8 018)	-	5.6%
Net Cash from/(used) Investing Activities	12 491	(26 159)	(4 038)	(32.3%)	(17 353)	(138.9%)	(6 402)	24.5%	(8 466)	32.4%	(36 260)	138.6%	(8 018)	(6 585.9%)	5.6%
Cash Flow from Financing Activities															
Receipts	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	49 628	338	20 239	40.8%	2 643	5.3%	34 336	10 158.5%	(800)	(236.6%)	56 419	16 691.9%	(28 909)	32.8%	(97.2%)
Cash/cash equivalents at the year begin:	1 468	3 240	9 516	648.4%	29 756	2 027.4%	32 399	1 000.1%	66 735	2 059.9%	9 516	293.7%	52 505	-	27.1%
Cash/cash equivalents at the year end:	51 096	3 578	29 756	58.2%	32 399	63.4%	66 735	1 865.3%	65 935	1 842.9%	65 935	1 842.9%	23 596	73.2%	179.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 609	7.4%	690	3.2%	571	2.6%	18 905	86.8%	21 775	34.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 422	20.4%	272	3.9%	220	3.2%	5 072	72.6%	6 986	10.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 539	10.9%	540	3.8%	577	4.1%	11 515	81.3%	14 171	22.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	669	6.8%	244	2.5%	227	2.3%	8 692	88.4%	9 833	15.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 134	10.5%	510	4.7%	467	4.3%	8 701	80.5%	10 812	16.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	15.7%	4	4.4%	4	4.1%	72	75.8%	95	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1	.1%	0	-	13	1.8%	735	98.1%	749	1.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 148)	212.7%	2	(.3%)	2	(.3%)	605	(112.0%)	(540)	(.8%)	-	-	-	-
Total By Income Source	5 242	8.2%	2 262	3.5%	2 082	3.3%	54 296	85.0%	63 881	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(2)	(.1%)	97	3.2%	86	2.8%	2 873	94.1%	3 054	4.8%	-	-	-	-
Commercial	428	11.5%	281	7.6%	312	8.4%	2 688	72.5%	3 709	5.8%	-	-	-	-
Households	4 709	8.8%	1 808	3.4%	1 610	3.0%	45 450	84.8%	53 577	83.9%	-	-	-	-
Other	107	3.0%	76	2.1%	73	2.1%	3 285	92.8%	3 540	5.5%	-	-	-	-
Total By Customer Group	5 242	8.2%	2 262	3.5%	2 082	3.3%	54 296	85.0%	63 881	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Morgan Motswana	053 384 8600
Financial Manager	Ms Ophelia Louw	053 384 8600

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DAWID KRUIPER (NC087)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	711 778	683 658	177 334	24.9%	163 550	23.0%	165 651	24.2%	130 295	19.1%	636 830	93.2%	121 922	94.7%	6.9%
Property rates	99 462	100 248	38 540	38.7%	20 502	20.6%	20 229	20.2%	20 404	20.4%	99 675	99.4%	19 944	98.0%	2.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	316 656	292 291	66 045	20.9%	70 955	22.4%	79 576	27.2%	65 619	22.4%	282 195	96.5%	61 249	97.9%	7.1%
Service charges - water revenue	62 987	62 614	13 289	21.1%	15 468	24.6%	17 960	28.7%	15 919	25.4%	62 635	100.0%	11 486	100.6%	38.6%
Service charges - sanitation revenue	34 657	37 441	9 694	28.0%	9 248	26.7%	8 938	23.9%	8 807	23.5%	36 687	98.0%	8 218	100.8%	7.2%
Service charges - refuse revenue	33 295	33 045	8 613	25.9%	8 245	24.8%	8 024	24.3%	7 925	24.0%	32 807	99.3%	6 651	100.2%	19.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	7 987	7 359	1 585	19.8%	2 063	25.8%	2 083	28.3%	1 732	23.5%	7 463	101.4%	2 065	96.5%	(16.1%)
Interest earned - external investments	4 350	3 415	1 261	29.0%	942	21.7%	1 142	33.4%	1 311	38.4%	4 656	136.4%	1 592	88.7%	(17.6%)
Interest earned - outstanding debtors	3 000	3 495	859	28.6%	776	25.9%	942	27.0%	1 084	31.0%	3 661	104.8%	872	112.0%	24.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 702	6 501	251	4.4%	224	3.9%	910	14.0%	369	5.7%	1 753	27.0%	213	102.0%	73.5%
Licences and permits	1 986	1 060	220	11.1%	237	12.0%	231	21.8%	248	23.3%	937	88.3%	141	86.8%	76.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	(0)	65.2%	(100.0%)
Transfers recognised - operational	93 392	96 898	33 994	36.4%	27 653	29.6%	22 165	22.9%	3 828	4.0%	87 640	90.4%	5 176	87.6%	(26.0%)
Other own revenue	19 220	21 931	2 711	14.1%	3 660	19.0%	3 260	14.9%	2 936	13.4%	12 567	57.3%	4 072	82.6%	(27.9%)
Gains on disposal of PPE	29 086	17 360	271	.9%	3 576	12.3%	191	1.1%	115	.7%	4 153	23.9%	243	7.7%	(52.9%)
Operating Expenditure	748 051	749 547	130 831	17.5%	137 826	18.4%	140 517	18.7%	153 565	20.5%	562 739	75.1%	116 202	80.2%	32.2%
Employee related costs	325 494	324 309	68 186	20.9%	68 974	21.2%	69 802	21.5%	70 348	21.7%	277 309	85.5%	66 378	95.5%	6.0%
Remuneration of councillors	11 571	11 302	2 739	23.7%	2 745	23.7%	3 004	26.6%	2 738	24.2%	11 226	99.3%	2 764	100.3%	(.9%)
Debt impairment	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-	.2%	-
Depreciation and asset impairment	95 594	95 594	-	-	-	-	-	-	-	-	-	-	(19 666)	1.2%	(100.0%)
Finance charges	12 225	12 787	2 000	16.4%	4 360	35.7%	1 851	14.5%	4 004	31.3%	12 215	95.5%	3 573	88.4%	12.1%
Bulk purchases	185 500	183 000	43 080	23.2%	41 842	22.6%	44 645	24.4%	41 909	22.9%	171 477	93.7%	37 179	86.3%	12.7%
Other Materials	30 247	27 502	4 163	13.8%	5 375	17.8%	6 969	25.3%	7 432	27.0%	23 939	87.0%	9 371	123.8%	(20.7%)
Contracted services	23 270	21 550	3 341	14.4%	3 953	17.0%	4 121	19.1%	5 696	26.4%	17 110	79.4%	5 988	83.0%	(4.9%)
Transfers and grants	1 646	1 409	304	18.5%	109	6.6%	215	15.2%	334	23.7%	962	68.3%	91	110.7%	265.7%
Other expenditure	47 504	57 094	7 018	14.8%	10 469	22.0%	9 911	17.4%	21 103	37.0%	48 501	84.9%	10 525	84.7%	100.5%
Loss on disposal of PPE	-	-	(0)	-	0	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 274)	(65 889)	46 503		25 724		25 133		(23 270)		74 091		5 720		
Transfers recognised - capital	45 689	67 652	6 903	15.1%	7 081	15.5%	7 310	10.8%	13 349	19.7%	34 643	51.2%	7 318	16.8%	82.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 416	1 763	53 406		32 806		32 443		(9 921)		108 734		13 038		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 416	1 763	53 406		32 806		32 443		(9 921)		108 734		13 038		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 416	1 763	53 406		32 806		32 443		(9 921)		108 734		13 038		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 416	1 763	53 406		32 806		32 443		(9 921)		108 734		13 038		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	104 150	140 330	11 108	10.7%	18 046	17.3%	11 175	8.0%	29 127	20.8%	69 455	49.5%	25 206	37.9%	15.6%
National Government	44 124	61 741	9 091	20.6%	3 897	8.8%	6 706	10.9%	20 266	32.8%	39 959	64.7%	22 969	44.3%	(11.8%)
Provincial Government	1 783	5 861	-	-	13	.7%	-	-	2 275	38.8%	2 288	39.0%	42	2.7%	5 342.4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	50	-	-	-	-	-	-	800	1 600.0%	800	1 600.0%	-	-	(100.0%)
Transfers recognised - capital	45 907	67 652	9 091	19.8%	3 909	8.5%	6 706	9.9%	23 341	34.5%	43 047	63.6%	23 011	41.4%	1.4%
Borrowing	-	9 806	-	-	73	-	-	-	58	.6%	131	1.3%	-	1.7%	(100.0%)
Internally generated funds	58 243	62 872	2 017	3.5%	14 063	24.1%	4 469	7.1%	5 728	9.1%	26 278	41.8%	2 195	41.1%	160.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	104 150	140 330	11 108	10.7%	18 046	17.3%	11 175	8.0%	29 127	20.8%	69 455	49.5%	25 206	37.9%	15.6%
Governance and Administration	17 221	20 033	451	2.6%	5 553	32.2%	1 689	8.4%	2 791	13.9%	10 484	52.3%	2 420	11.7%	15.3%
Executive & Council	3	364	90	2 994.2%	81	2 711.6%	-	-	1	.2%	172	47.2%	25	206.8%	(97.0%)
Budget & Treasury Office	17 218	14 728	4	-	11	.1%	-	-	143	1.0%	158	1.1%	16	.1%	808.4%
Corporate Services	-	4 941	357	-	5 460	-	1 689	34.2%	2 647	53.6%	10 154	205.5%	2 379	-	11.2%
Community and Public Safety	2 008	1 975	82	4.1%	184	9.1%	163	8.3%	690	34.9%	1 119	56.7%	73	47.3%	842.0%
Community & Social Services	1 032	1 155	-	-	90	8.7%	110	9.5%	75	6.5%	275	23.8%	42	12.1%	79.5%
Sport And Recreation	706	800	82	11.6%	85	12.1%	39	4.9%	555	69.4%	762	95.2%	-	960.3%	(100.0%)
Public Safety	270	20	-	-	8	3.0%	14	70.9%	60	295.9%	82	407.4%	31	16.3%	90.3%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 793	33 619	3 174	23.0%	1 531	11.1%	1 459	4.3%	10 251	30.5%	16 415	48.8%	1 631	12.5%	528.5%
Planning and Development	70	23 457	959	1 364.0%	629	895.0%	958	4.1%	10 085	43.0%	12 631	53.8%	211	2.1%	4 672.7%
Road Transport	13 722	10 162	2 215	16.1%	903	6.6%	501	4.9%	166	1.6%	3 784	37.2%	1 420	27.6%	(88.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	71 129	84 653	7 401	10.4%	10 778	15.2%	7 863	9.3%	15 395	18.2%	41 437	48.9%	21 082	63.7%	(27.0%)
Electricity	30 508	50 092	7 185	23.6%	10 619	34.8%	6 432	12.8%	12 754	25.5%	36 990	73.8%	9 700	36.7%	31.5%
Water	33 646	34 212	215	.6%	77	.2%	1 227	3.6%	2 445	7.1%	3 964	11.6%	11 195	124.7%	(78.2%)
Waste Water Management	6 971	314	-	-	82	1.2%	202	64.4%	196	62.3%	480	152.8%	188	45.4%	4.4%
Waste Management	4	35	-	-	-	-	2	6.0%	1	3.0%	3	9.0%	-	-	(100.0%)
Other	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	718 343	721 436	182 121	25.4%	164 041	22.8%	172 423	23.9%	155 350	21.5%	673 936	93.4%	132 750	76.5%	17.0%
Property rates, penalties and collection charges	99 424	97 734	36 695	36.9%	17 488	17.6%	19 886	20.3%	32 225	33.0%	106 295	108.8%	23 703	92.9%	36.0%
Service charges	447 595	425 391	97 641	21.8%	103 917	23.2%	114 498	26.9%	98 269	23.1%	414 325	97.4%	87 604	91.8%	12.2%
Other revenue	24 894	26 851	4 768	19.2%	6 184	24.8%	6 480	24.1%	5 284	19.7%	22 716	84.6%	6 490	86.5%	(18.6%)
Government - operating	93 392	96 898	34 282	36.7%	28 290	30.3%	22 592	23.3%	4 225	4.4%	89 389	92.3%	7 127	89.4%	(40.7%)
Government - capital	45 689	67 652	6 615	14.5%	6 444	14.1%	6 882	10.2%	12 952	19.1%	32 894	48.6%	5 367	14.0%	141.3%
Interest	7 350	6 910	2 120	28.8%	1 718	23.4%	2 084	30.2%	2 395	34.7%	8 318	120.4%	2 459	10.3%	(2.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(603 847)	(619 509)	(190 151)	31.5%	(151 425)	25.1%	(146 778)	23.7%	(160 078)	25.8%	(648 431)	104.7%	(119 352)	85.3%	34.1%
Suppliers and employees	(589 976)	(605 313)	(187 846)	31.8%	(146 957)	24.9%	(144 712)	23.9%	(155 739)	25.7%	(635 254)	104.9%	(115 221)	85.0%	35.2%
Finance charges	(12 225)	(12 787)	(2 000)	16.4%	(4 360)	35.7%	(1 851)	14.5%	(4 004)	31.3%	(12 215)	95.5%	(4 040)	96.0%	(.9%)
Transfers and grants	(1 646)	(1 409)	(304)	18.5%	(109)	6.6%	(215)	15.2%	(334)	23.7%	(962)	68.3%	(91)	110.7%	265.7%
Net Cash from/(used) Operating Activities	114 497	101 926	(8 029)	(7.0%)	12 616	11.0%	25 645	25.2%	(4 728)	(4.6%)	25 505	25.0%	13 398	45.4%	(135.3%)
Cash Flow from Investing Activities															
Receipts	29 086	17 374	410	1.4%	3 583	12.3%	191	1.1%	115	.7%	4 299	24.7%	252	7.3%	(54.5%)
Proceeds on disposal of PPE	29 086	17 360	271	.9%	3 576	12.3%	191	1.1%	115	.7%	4 153	23.9%	243	7.2%	(52.9%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	14	139	-	7	-	1	4.7%	-	-	146	1 057.1%	9	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(104 150)	(140 330)	(15 282)	14.7%	(18 044)	17.3%	(11 173)	8.0%	(23 221)	16.5%	(67 719)	48.3%	(25 206)	39.0%	(7.9%)
Capital assets	(104 150)	(140 330)	(15 282)	14.7%	(18 044)	17.3%	(11 173)	8.0%	(23 221)	16.5%	(67 719)	48.3%	(25 206)	39.0%	(7.9%)
Net Cash from/(used) Investing Activities	(75 065)	(122 956)	(14 872)	19.8%	(14 460)	19.3%	(10 982)	8.9%	(23 107)	18.8%	(63 420)	51.6%	(24 954)	43.0%	(7.4%)
Cash Flow from Financing Activities															
Receipts	-	1 181	1 003	-	(18)	-	(49)	(4.1%)	(13)	(1.1%)	922	78.1%	10 537	110.5%	(100.1%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	10 000	100.0%	(100.0%)
Increase (decrease) in consumer deposits	-	1 181	1 003	-	(18)	-	(49)	(4.1%)	(13)	(1.1%)	922	78.1%	537	-	(102.5%)
Payments	(14 000)	(10 000)	(1 689)	12.1%	(3 066)	21.9%	(1 837)	18.4%	(3 197)	32.0%	(9 789)	97.9%	(3 292)	88.7%	(2.9%)
Repayment of borrowing	(14 000)	(10 000)	(1 689)	12.1%	(3 066)	21.9%	(1 837)	18.4%	(3 197)	32.0%	(9 789)	97.9%	(3 292)	88.7%	(2.9%)
Net Cash from/(used) Financing Activities	(14 000)	(8 819)	(686)	4.9%	(3 084)	22.0%	(1 886)	21.4%	(3 210)	36.4%	(8 867)	100.5%	7 245	729.1%	(144.3%)
Net Increase/(Decrease) in cash held	25 432	(29 849)	(23 587)	(92.7%)	(4 928)	(19.4%)	12 778	(42.8%)	(31 045)	104.0%	(46 782)	156.7%	(4 312)	53.2%	620.0%
Cash/cash equivalents at the year begin:	7 829	76 582	76 582	978.1%	52 995	676.9%	48 067	62.8%	60 845	79.5%	76 582	100.0%	80 896	341.3%	(24.8%)
Cash/cash equivalents at the year end:	33 262	46 734	52 995	159.3%	48 067	144.5%	60 845	130.2%	29 801	63.8%	29 801	63.8%	76 584	102.7%	(61.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 706	26.1%	931	5.2%	768	4.3%	11 637	64.5%	18 042	14.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 399	90.2%	196	1.4%	86	.6%	1 059	7.7%	13 741	11.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 569	23.0%	490	2.0%	507	2.1%	17 688	72.9%	24 254	19.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 474	21.1%	632	5.4%	515	4.4%	8 087	69.1%	11 708	9.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 707	12.5%	1 230	5.7%	1 251	5.8%	16 465	76.0%	21 652	17.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	279	6.1%	226	5.0%	229	5.0%	3 828	83.9%	4 562	3.7%	-	-	-	-
Interest on Arrear Debtor Accounts	364	5.4%	258	3.8%	261	3.9%	5 837	86.9%	6 721	5.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 635	20.8%	1 310	5.9%	554	2.5%	15 829	70.9%	22 329	18.2%	-	-	-	-
Total By Income Source	33 132	26.9%	5 273	4.3%	4 171	3.4%	80 431	65.4%	123 008	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 025	30.4%	77	.8%	351	3.5%	6 488	65.3%	9 942	8.1%	-	-	-	-
Commercial	13 050	67.1%	546	2.8%	273	1.4%	5 590	28.7%	19 458	15.8%	-	-	-	-
Households	15 580	18.2%	4 413	5.2%	3 407	4.0%	62 217	72.7%	85 616	69.6%	-	-	-	-
Other	1 478	18.5%	238	3.0%	140	1.7%	6 137	76.8%	7 991	6.5%	-	-	-	-
Total By Customer Group	33 132	26.9%	5 273	4.3%	4 171	3.4%	80 431	65.4%	123 008	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	8 755	100.0%	-	-	-	-	-	-	8 755	25.8%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 180	92.0%	1 044	5.9%	334	1.9%	38	.2%	17 595	51.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 094	27.6%	1 500	19.8%	-	-	3 995	52.6%	7 589	22.4%
Total	27 028	79.6%	2 544	7.5%	334	1.0%	4 033	11.9%	33 938	100.0%

Contact Details

Municipal Manager	Mr Elias Ntoba	054 338 7001
Financial Manager	Ms Gaylene Mercia Schreiner	054 338 7024

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: Z F MGCAWU (DC8)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	74 608	74 608	27 920	37.4%	23 127	31.0%	17 564	23.5%	1 742	2.3%	70 353	94.3%	734	88.2%	137.3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	10	10	1	12.2%	2	18.8%	2	19.1%	2	19.1%	7	69.3%	-	60.0%	(100.0%)
Interest earned - external investments	800	800	113	14.2%	216	27.0%	186	23.3%	152	19.0%	667	83.4%	73	59.9%	107.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	73 048	73 048	27 539	37.7%	22 167	30.3%	16 826	23.0%	1 139	1.6%	67 671	92.6%	419	88.5%	171.5%
Other own revenue	250	250	267	106.6%	742	296.8%	550	220.2%	433	173.1%	1 992	796.7%	241	90.2%	79.3%
Gains on disposal of PPE	500	500	-	-	-	-	-	-	16	3.2%	16	3.2%	-	-	(100.0%)
Operating Expenditure	70 327	70 327	23 748	33.8%	18 915	26.9%	15 162	21.6%	16 583	23.6%	74 409	105.8%	18 021	89.0%	(8.0%)
Employee related costs	50 698	50 698	19 039	37.6%	14 238	28.1%	11 502	22.7%	10 087	19.9%	54 866	108.2%	10 139	93.1%	(.5%)
Remuneration of councillors	4 124	4 124	1 818	44.1%	873	21.2%	1 012	24.5%	863	20.9%	4 566	110.7%	1 054	99.9%	(18.1%)
Debt impairment	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	507	507	-	-	-	-	-	-	200	39.5%	200	39.5%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	90	-	90	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	27	-	(20)	-	45	-	79	-	132	-	173	-	(54.2%)
Contracted services	3 706	3 706	277	7.5%	936	25.3%	564	15.2%	1 210	32.6%	2 987	80.6%	588	40.7%	105.8%
Transfers and grants	-	-	53	-	-	-	118	-	193	-	363	-	64	-	203.0%
Other expenditure	11 242	11 242	2 534	22.5%	2 888	25.7%	1 922	17.1%	3 861	34.3%	11 205	99.7%	6 004	88.2%	(35.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 281	4 281	4 172		4 211		2 402		(14 841)		(4 057)		(17 287)		
Transfers recognised - capital	-	-	-	-	271	-	620	-	1 600	-	2 491	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 281	4 281	4 172		4 483		3 022		(13 241)		(1 565)		(17 287)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 281	4 281	4 172		4 483		3 022		(13 241)		(1 565)		(17 287)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 281	4 281	4 172		4 483		3 022		(13 241)		(1 565)		(17 287)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 281	4 281	4 172		4 483		3 022		(13 241)		(1 565)		(17 287)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	2 905	2 905	7	.2%	856	29.5%	1 568	54.0%	928	31.9%	3 358	115.6%	30	8.8%	3 015.8%
National Government	810	810	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	810	810	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 095	2 095	7	.3%	856	40.9%	1 568	74.8%	796	38.0%	3 226	154.0%	30	-	2 572.5%
Public contributions and donations	-	-	-	-	-	-	-	-	132	-	132	-	-	-	(100.0%)
Capital Expenditure Standard Classification	2 905	2 905	7	.2%	856	29.5%	1 568	54.0%	928	31.9%	3 358	115.6%	30	8.8%	3 015.8%
Governance and Administration	2 315	2 315	7	.3%	856	37.0%	1 568	67.7%	928	40.1%	3 358	145.1%	30	-	3 015.8%
Executive & Council	820	820	7	.8%	856	104.4%	1 568	191.2%	928	113.1%	3 358	409.6%	30	-	3 015.8%
Budget & Treasury Office	1 495	1 495	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	590	590	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	590	590	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	74 108	74 108	31 011	41.8%	24 732	33.4%	18 123	24.5%	4 587	6.2%	78 452	105.9%	2 351	105.5%	95.1%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	260	260	268	103.2%	1 236	475.2%	552	212.4%	435	167.2%	2 491	958.0%	287	215.7%	51.3%
Government - operating	72 238	72 238	30 545	42.3%	23 281	32.2%	17 384	24.1%	4 000	5.5%	75 210	104.1%	1 950	104.2%	105.1%
Government - capital	810	810	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	800	800	197	24.6%	216	27.0%	186	23.3%	152	19.0%	751	93.9%	114	86.7%	33.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(69 770)	(69 770)	(23 105)	33.1%	(20 018)	28.7%	(18 203)	26.1%	(17 393)	24.9%	(78 719)	112.8%	(15 034)	106.3%	15.7%
Suppliers and employees	(69 770)	(69 770)	(23 105)	33.1%	(20 018)	28.7%	(18 203)	26.1%	(17 393)	24.9%	(78 719)	112.8%	(15 034)	104.7%	15.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 338	4 338	7 905	182.2%	4 714	108.7%	(81)	(1.9%)	(12 806)	(295.2%)	(267)	(6.2%)	(12 682)	(14.3%)	1.0%
Cash Flow from Investing Activities															
Receipts	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 905)	(2 905)	-	-	-	-	709	(24.4%)	(664)	22.8%	46	(1.6%)	-	-	(100.0%)
Capital assets	(2 905)	(2 905)	-	-	-	-	709	(24.4%)	(664)	22.8%	46	(1.6%)	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(2 405)	(2 405)	-	-	-	-	709	(29.5%)	(664)	27.6%	46	(1.9%)	-	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 933	1 933	7 905	408.9%	4 714	243.8%	629	32.5%	(13 469)	(696.7%)	(221)	(11.5%)	(12 682)	(28.2%)	6.2%
Cash/cash equivalents at the year begin:	289	289	636	220.1%	8 541	2 956.8%	13 255	4 588.7%	13 884	4 806.2%	636	220.1%	12 910	100.0%	7.5%
Cash/cash equivalents at the year end:	2 222	2 222	8 541	384.4%	13 255	596.5%	13 884	624.8%	414	18.7%	414	18.7%	228	45.1%	81.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	159	21.9%	-	-	-	-	570	78.1%	729	100.0%	-	-	-	-
Total By Income Source	159	21.9%	-	-	-	-	570	78.1%	729	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	159	21.9%	-	-	-	-	570	78.1%	729	100.0%	-	-	-	-
Total By Customer Group	159	21.9%	-	-	-	-	570	78.1%	729	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	188	100.0%	-	-	-	-	-	-	188	100.0%
Total	188	100.0%	-	-	-	-	-	-	188	100.0%

Contact Details

Municipal Manager	Mr Alfred	054 337 2800
Financial Manager	Mr P Beukes	054 337 2800

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	2 056 107	1 983 495	649 593	31.6%	399 286	19.4%	451 457	22.8%	363 398	18.3%	1 863 734	94.0%	378 815	99.9%	(4.1%)
Property rates	541 312	541 312	275 989	51.0%	72 450	13.4%	97 369	18.0%	85 129	15.7%	530 937	98.1%	83 546	98.6%	1.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	727 992	617 992	159 609	21.9%	123 138	16.9%	154 779	25.0%	134 606	21.8%	572 132	92.6%	142 395	93.2%	(5.5%)
Service charges - water revenue	268 108	268 108	61 190	22.8%	65 581	24.5%	74 850	27.9%	55 663	20.8%	257 284	96.0%	51 331	95.3%	8.4%
Service charges - sanitation revenue	63 813	68 813	17 492	27.4%	17 664	27.7%	17 638	25.6%	17 831	25.9%	70 625	102.6%	16 199	106.5%	10.1%
Service charges - refuse revenue	47 595	60 395	13 319	28.0%	13 264	27.9%	13 229	21.9%	13 150	21.8%	52 961	87.7%	12 194	109.7%	7.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	11 257	11 257	2 767	24.6%	2 770	24.6%	2 811	25.0%	2 744	24.4%	11 092	98.5%	2 776	95.1%	(1.2%)
Interest earned - external investments	20 000	15 000	612	3.1%	808	4.0%	1 510	10.1%	6 529	43.5%	9 460	63.1%	12 985	90.2%	(49.7%)
Interest earned - outstanding debtors	130 490	141 490	34 756	26.6%	35 402	27.1%	35 709	25.2%	35 560	25.1%	141 427	100.0%	35 643	179.0%	(.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	25 735	25 735	1 025	4.0%	1 269	4.9%	1 013	3.9%	1 619	6.3%	4 926	19.1%	1 534	32.1%	5.5%
Licences and permits	3 450	3 450	3 099	89.8%	2 398	69.5%	3 384	98.1%	(2 303)	(66.8%)	6 578	190.7%	2 002	253.7%	(215.0%)
Agency services	-	-	-	-	-	-	-	-	576	-	576	-	1 347	126.3%	(57.2%)
Transfers recognised - operational	191 142	194 729	71 849	37.6%	59 122	30.9%	43 109	22.1%	7 800	4.0%	181 880	93.4%	7 039	88.9%	10.8%
Other own revenue	25 213	25 213	7 676	30.4%	5 053	20.0%	6 057	24.0%	4 493	17.8%	23 278	92.3%	9 758	105.6%	(54.0%)
Gains on disposal of PPE	-	10 000	212	-	367	-	-	-	-	-	579	5.8%	66	-	(100.0%)
Operating Expenditure	2 046 855	2 000 941	594 260	29.0%	433 702	21.2%	362 076	18.1%	390 349	19.5%	1 780 387	89.0%	365 051	86.7%	6.9%
Employee related costs	716 652	698 652	158 105	22.1%	168 717	23.5%	161 003	23.0%	160 183	22.9%	648 008	92.8%	158 220	91.3%	1.2%
Remuneration of councillors	29 335	29 685	6 949	23.7%	6 284	21.4%	7 031	23.7%	8 082	27.2%	28 347	95.5%	8 177	102.7%	(1.2%)
Debt impairment	227 000	207 000	227 002	100.0%	(2)	-	(19 998)	(9.7%)	1	-	207 002	100.0%	(7 448)	100.3%	(100.0%)
Depreciation and asset impairment	69 250	69 250	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	25 798	26 299	-	-	13 138	50.9%	-	-	12 652	48.1%	25 790	98.1%	13 181	100.0%	(4.0%)
Bulk purchases	552 500	566 500	118 244	21.4%	136 759	24.8%	137 503	24.3%	108 823	19.2%	501 329	88.5%	97 300	85.6%	11.8%
Other Materials	141 853	143 408	31 567	22.3%	44 291	31.2%	32 648	22.8%	47 104	32.8%	155 611	108.5%	38 470	90.5%	22.4%
Contracted services	50 901	43 711	7 709	15.1%	10 114	19.9%	11 513	26.3%	12 157	27.8%	41 493	94.9%	13 535	90.5%	(10.2%)
Transfers and grants	9 670	6 970	3 032	31.4%	295	3.1%	15	.2%	625	9.0%	3 968	56.9%	63	98.2%	886.2%
Other expenditure	223 897	209 467	41 651	18.6%	54 105	24.2%	32 360	15.4%	40 722	19.4%	168 839	80.6%	43 552	81.4%	(6.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	9 252	(17 447)	55 333		(34 416)		89 381		(26 952)		83 347		13 764		
Transfers recognised - capital	282 795	193 560	-	-	3 900	1.4%	-	-	(3 900)	(2.0%)	-	-	(3 500)	-	11.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	292 047	176 114	55 333		(30 516)		89 381		(30 852)		83 347		10 264		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	292 047	176 114	55 333		(30 516)		89 381		(30 852)		83 347		10 264		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	292 047	176 114	55 333		(30 516)		89 381		(30 852)		83 347		10 264		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	292 047	176 114	55 333		(30 516)		89 381		(30 852)		83 347		10 264		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	333 242	231 113	18 999	5.7%	53 371	16.0%	28 312	12.3%	80 470	34.8%	181 152	78.4%	104 048	79.8%	(22.7%)
National Government	282 796	193 560	12 843	4.5%	49 649	17.6%	24 148	12.5%	49 748	25.7%	136 388	70.5%	77 655	87.8%	(35.9%)
Provincial Government	-	-	-	-	-	-	436	-	4 207	-	4 644	-	298	2.1%	1 310.2%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	282 796	193 560	12 843	4.5%	49 649	17.6%	24 585	12.7%	53 955	27.9%	141 032	72.9%	77 953	82.3%	(30.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	50 446	37 552	6 156	12.2%	3 722	7.4%	3 727	9.9%	26 514	70.6%	40 120	106.8%	26 094	73.5%	1.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	333 242	231 113	18 999	5.7%	53 371	16.0%	28 312	12.3%	80 470	34.8%	181 152	78.4%	104 048	79.8%	(22.7%)
Governance and Administration	7 000	90 351	1 666	23.8%	1 057	15.1%	13 437	14.9%	41 894	46.4%	58 054	64.3%	242	19.1%	17 212.3%
Executive & Council	3 000	90 351	1 442	48.1%	-	-	13 437	14.9%	41 894	46.4%	56 773	62.8%	-	-	(100.0%)
Budget & Treasury Office	4 000	-	225	5.6%	1 057	26.4%	-	-	-	-	1 282	-	242	50.0%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 765	-	1 916	40.2%	888	18.6%	-	-	-	-	2 804	-	2 669	43.1%	(100.0%)
Community & Social Services	-	-	1 916	-	888	-	-	-	-	-	2 804	-	2 669	81.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	4 765	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	169 747	-	7 544	4.4%	13 252	7.8%	1 321	-	-	-	22 118	-	45 081	105.5%	(100.0%)
Planning and Development	5 000	-	1 891	37.8%	8 898	178.0%	981	-	-	-	11 770	-	-	40.6%	-
Road Transport	164 747	-	5 654	3.4%	4 354	2.6%	340	-	-	-	10 348	-	45 081	106.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	147 730	140 762	7 873	5.3%	38 173	25.8%	13 554	9.6%	38 576	27.4%	98 176	69.7%	51 254	71.5%	(24.7%)
Electricity	53 997	47 997	6	-	10 648	19.7%	6 380	13.3%	24 740	51.5%	41 775	87.0%	20 740	90.2%	19.3%
Water	55 932	41 450	2 986	5.3%	13 389	23.9%	5 196	12.5%	5 233	12.6%	26 805	64.7%	23 509	78.0%	(77.7%)
Waste Water Management	37 801	51 315	4 881	12.9%	14 136	37.4%	1 978	3.9%	8 602	16.8%	29 596	57.7%	7 004	38.1%	22.8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 000	-	-	-	-	-	-	-	-	-	-	-	4 803	100.1%	(100.0%)

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 978 745	1 868 631	481 680	24.3%	511 301	25.8%	407 504	21.8%	339 968	18.2%	1 740 453	93.1%	337 805	91.8%	.6%
Property rates, penalties and collection charges	452 210	415 089	73 174	16.2%	148 090	32.7%	88 977	21.4%	95 367	23.0%	405 607	97.7%	68 353	79.1%	39.5%
Service charges	935 307	843 107	189 638	20.3%	203 180	21.7%	195 988	23.2%	188 159	22.3%	776 965	92.2%	196 910	81.7%	(4.4%)
Other revenue	65 655	65 655	13 271	20.2%	11 490	17.5%	13 264	20.2%	6 553	10.0%	44 579	67.9%	16 875	80.0%	(61.2%)
Government - operating	190 155	194 729	74 334	39.1%	59 353	31.2%	46 397	23.8%	7 800	4.0%	187 884	96.5%	7 039	92.4%	10.8%
Government - capital	282 795	193 560	95 895	33.9%	52 978	18.7%	25 659	13.3%	-	-	174 532	90.2%	-	97.3%	-
Interest	52 623	156 490	35 367	67.2%	36 210	68.8%	37 219	23.8%	42 090	26.9%	150 886	96.4%	48 628	432.2%	(13.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 696 208)	(1 648 094)	(484 213)	28.5%	(438 370)	25.8%	(374 578)	22.7%	(413 394)	25.1%	(1 710 554)	103.8%	(414 646)	103.8%	(.3%)
Suppliers and employees	(1 660 740)	(1 614 825)	(481 181)	29.0%	(424 937)	25.6%	(374 563)	23.2%	(400 117)	24.8%	(1 680 797)	104.1%	(401 402)	103.9%	(.3%)
Finance charges	(25 799)	(26 299)	-	-	(13 138)	50.9%	-	-	(12 652)	48.1%	(25 790)	98.1%	(13 181)	100.0%	(4.0%)
Transfers and grants	(9 670)	(6 970)	(3 032)	31.4%	(295)	3.1%	(15)	.2%	(625)	9.0%	(3 968)	56.9%	(63)	98.2%	886.2%
Net Cash from/(used) Operating Activities	282 536	220 537	(2 533)	(.9%)	72 932	25.8%	32 926	14.9%	(73 426)	(33.3%)	29 898	13.6%	(76 841)	34.0%	(4.4%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(333 242)	(231 114)	(18 999)	5.7%	(53 371)	16.0%	(28 312)	12.3%	(80 470)	34.8%	(181 152)	78.4%	(104 048)	79.8%	(22.7%)
Capital assets	(333 242)	(231 114)	(18 999)	5.7%	(53 371)	16.0%	(28 312)	12.3%	(80 470)	34.8%	(181 152)	78.4%	(104 048)	79.8%	(22.7%)
Net Cash from/(used) Investing Activities	(333 242)	(231 114)	(18 999)	5.7%	(53 371)	16.0%	(28 312)	12.3%	(80 470)	34.8%	(181 152)	78.4%	(104 048)	79.8%	(22.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 399)	(9 399)	-	-	(4 387)	46.7%	-	-	(4 873)	51.8%	(9 260)	98.5%	(4 344)	100.1%	12.2%
Repayment of borrowing	(9 399)	(9 399)	-	-	(4 387)	46.7%	-	-	(4 873)	51.8%	(9 260)	98.5%	(4 344)	100.1%	12.2%
Net Cash from/(used) Financing Activities	(9 399)	(9 399)	-	-	(4 387)	46.7%	-	-	(4 873)	51.8%	(9 260)	98.5%	(4 344)	153.2%	12.2%
Net Increase/(Decrease) in cash held	(60 106)	(19 977)	(21 532)	35.8%	15 174	(25.2%)	4 614	(23.1%)	(158 768)	794.8%	(160 513)	803.5%	(185 233)	(842.7%)	(14.3%)
Cash/cash equivalents at the year begin:	243 689	135 240	135 240	55.5%	113 708	46.7%	128 882	95.3%	133 496	98.7%	135 240	100.0%	267 451	100.0%	(50.1%)
Cash/cash equivalents at the year end:	183 584	115 264	113 708	61.9%	128 882	70.2%	133 496	115.8%	(25 273)	(21.9%)	(25 273)	(21.9%)	82 218	33.7%	(130.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	22 552	5.6%	14 130	3.5%	12 271	3.1%	352 694	87.8%	401 646	17.6%	-	-	108 220	27.0%
Trade and Other Receivables from Exchange Transactions - Electricity	29 622	14.6%	7 668	3.8%	6 468	3.2%	159 027	78.4%	202 784	8.9%	-	-	53 516	26.0%
Receivables from Non-exchange Transactions - Property Rates	25 408	3.7%	10 148	1.5%	8 677	1.3%	638 472	93.5%	682 706	29.9%	-	-	191 424	28.0%
Receivables from Exchange Transactions - Waste Water Management	5 842	4.8%	3 641	3.0%	3 314	2.7%	109 298	89.5%	122 095	5.3%	-	-	29 946	25.0%
Receivables from Exchange Transactions - Waste Management	4 513	4.7%	2 753	2.8%	2 480	2.6%	86 935	89.9%	96 682	4.2%	-	-	24 168	25.0%
Receivables from Exchange Transactions - Property Rental Debtors	521	1.3%	488	1.2%	479	1.2%	38 011	96.2%	39 499	1.7%	-	-	11 020	28.0%
Interest on Arrear Debtor Accounts	12 724	2.2%	12 863	2.2%	12 683	2.1%	551 919	93.5%	590 190	25.8%	-	-	85 413	15.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 377	4.9%	2 851	1.9%	2 041	1.4%	138 548	91.9%	150 817	6.6%	-	-	57 897	38.0%
Total By Income Source	108 558	4.7%	54 542	2.4%	48 414	2.1%	2 074 904	90.7%	2 286 418	100.0%	-	-	561 605	25.0%
Debtors Age Analysis By Customer Group														
Organs of State	16 048	2.0%	10 128	1.2%	10 233	1.3%	773 951	95.5%	810 360	35.4%	-	-	192 468	24.0%
Commercial	39 942	11.6%	10 973	3.2%	9 459	2.7%	283 902	82.5%	344 276	15.1%	-	-	76 160	22.0%
Households	51 514	4.7%	32 660	3.0%	27 864	2.5%	989 897	89.8%	1 101 934	48.2%	-	-	270 968	25.0%
Other	1 055	3.5%	781	2.6%	857	2.9%	27 154	91.0%	29 847	1.3%	-	-	22 009	74.0%
Total By Customer Group	108 558	4.7%	54 542	2.4%	48 414	2.1%	2 074 904	90.7%	2 286 418	100.0%	-	-	561 605	25.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	61 351	100.0%	-	-	-	-	-	-	61 351	50.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	8 167	100.0%	-	-	-	-	-	-	8 167	6.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	6 777	100.0%	-	-	-	-	-	-	6 777	5.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	45 232	100.0%	-	-	-	-	-	-	45 232	37.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	82	100.0%	-	-	-	-	-	-	82	.1%
Total	121 610	100.0%	-	-	-	-	-	-	121 610	100.0%

Contact Details

Municipal Manager	Ms Nomonde Tyabashe-Kesiamang	053 830 6303
Financial Manager	Mr Eugene Baise	053 830 6741

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DIKGATLONG (NC092)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	176 832	176 832	60 115	34.0%	49 473	28.0%	41 925	23.7%	23 715	13.4%	175 227	99.1%	19 820	96.5%	19.7%
Property rates	7 533	7 533	1 757	23.3%	2 260	30.0%	2 499	33.2%	2 283	30.3%	8 798	116.8%	2 130	384.1%	7.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	4	-	(100.0%)
Service charges - electricity revenue	32 140	32 140	5 774	18.0%	3 769	11.7%	3 586	11.2%	4 065	12.6%	17 194	53.5%	2 913	41.4%	39.6%
Service charges - water revenue	15 786	15 786	5 097	32.3%	5 712	36.2%	5 325	33.7%	4 601	29.1%	20 736	131.4%	4 283	97.1%	7.4%
Service charges - sanitation revenue	2 210	2 210	1 131	51.2%	702	31.7%	541	24.5%	968	43.8%	3 342	151.2%	833	88.6%	16.2%
Service charges - refuse revenue	9 072	9 072	2 769	30.5%	2 647	29.2%	2 381	26.2%	2 424	26.7%	10 221	112.7%	2 615	103.2%	(7.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	116	-	(100.0%)
Rental of facilities and equipment	380	380	139	36.5%	145	38.1%	92	24.2%	81	21.4%	457	120.1%	43	50.2%	89.6%
Interest earned - external investments	203	203	20	9.9%	7	3.7%	99	48.7%	126	62.2%	252	124.5%	10	20.9%	1 214.7%
Interest earned - outstanding debtors	28 959	28 959	7 438	25.7%	7 760	26.8%	8 126	28.1%	8 486	29.3%	31 811	109.8%	5 972	97.7%	42.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	144	144	7	5.0%	4	2.5%	1	.8%	1	.6%	13	8.9%	3	199.8%	(74.9%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	80 176	80 176	34 377	42.9%	25 839	32.2%	19 015	23.7%	201	.3%	79 432	99.1%	488	99.2%	(58.8%)
Other own revenue	229	229	1 606	700.2%	628	273.9%	258	112.7%	479	208.7%	2 971	1 295.5%	411	93.1%	16.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	192 384	192 384	40 446	21.0%	45 827	23.8%	38 774	20.2%	40 305	21.0%	165 351	85.9%	21 169	79.0%	90.4%
Employee related costs	40 022	40 022	14 895	37.2%	14 324	35.8%	13 795	34.5%	14 122	35.3%	57 135	142.8%	13 670	98.0%	3.3%
Remuneration of councillors	4 183	4 183	977	23.4%	977	23.4%	990	23.7%	1 003	24.0%	3 949	94.4%	908	89.4%	10.5%
Debt impairment	14 665	14 665	3 666	25.0%	3 666	25.0%	1 222	8.3%	-	-	8 555	58.3%	-	-	-
Depreciation and asset impairment	28 834	28 834	7 209	25.0%	7 209	25.0%	2 403	8.3%	-	-	16 820	58.3%	-	-	-
Finance charges	6 231	6 231	43	.7%	45	.7%	34	.5%	43	.7%	164	2.6%	43	21.5%	(.7%)
Bulk purchases	70 467	70 467	6 605	9.4%	9 013	12.8%	8 475	12.0%	12 857	18.2%	36 950	52.4%	2 673	95.7%	381.0%
Other Materials	1 047	1 047	368	35.1%	556	53.1%	1 358	129.7%	1 383	132.1%	3 665	350.0%	214	33.2%	547.4%
Contracted services	8 201	8 201	1 810	22.1%	3 724	45.4%	5 956	72.6%	2 380	29.0%	13 870	169.1%	1 732	110.7%	37.4%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	18 733	18 733	4 873	26.0%	6 312	33.7%	4 542	24.2%	8 517	45.5%	24 244	129.4%	1 929	108.0%	341.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 552)	(15 552)	19 669		3 647		3 151		(16 590)		9 876		(1 349)		
Transfers recognised - capital	-	-	11 570	-	3 250	-	16 335	-	-	-	31 155	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(15 552)	(15 552)	31 239		6 897		19 486		(16 590)		41 031		(1 349)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(15 552)	(15 552)	31 239		6 897		19 486		(16 590)		41 031		(1 349)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(15 552)	(15 552)	31 239		6 897		19 486		(16 590)		41 031		(1 349)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(15 552)	(15 552)	31 239		6 897		19 486		(16 590)		41 031		(1 349)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	32 710	32 710	2 069	6.3%	5 105	15.6%	7 579	23.2%	15 746	48.1%	30 498	93.2%	3 501	82.7%	349.7%
National Government	20 210	20 210	-	-	5 105	25.3%	7 292	36.1%	12 228	60.5%	24 625	121.8%	3 501	82.7%	249.3%
Provincial Government	12 500	12 500	1 352	10.8%	-	-	286	2.3%	3 400	27.2%	5 037	40.3%	-	-	(100.0%)
District Municipality	-	-	70	-	-	-	-	-	-	-	70	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 710	32 710	1 422	4.3%	5 105	15.6%	7 579	23.2%	15 628	47.8%	29 733	90.9%	3 501	82.7%	346.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	118	-	118	-	-	-	(100.0%)
Public contributions and donations	-	-	647	-	-	-	-	-	-	-	647	-	-	-	-
Capital Expenditure Standard Classification	32 710	32 710	2 069	6.3%	5 105	15.6%	7 579	23.2%	15 746	48.1%	30 498	93.2%	3 501	82.7%	349.7%
Governance and Administration	-	-	-	-	-	-	-	-	15 746	-	15 746	-	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	15 746	-	15 746	-	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	521	-	2 239	-	-	-	2 760	-	-	14.6%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	521	-	2 239	-	-	-	2 760	-	-	14.6%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	32 710	32 710	2 069	6.3%	4 584	14.0%	5 340	16.3%	-	-	11 992	36.7%	3 501	158.9%	(100.0%)
Electricity	1 000	1 000	-	-	-	-	449	44.9%	-	-	449	44.9%	1 806	95.6%	(100.0%)
Water	12 500	12 500	1 309	10.5%	-	-	-	-	-	-	1 309	10.5%	-	72.4%	-
Waste Water Management	19 210	19 210	760	4.0%	4 584	23.9%	4 891	25.5%	-	-	10 234	53.3%	1 695	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	166 160	166 160	67 535	40.6%	56 643	34.1%	58 372	35.1%	17 955	10.8%	200 505	120.7%	15 118	92.7%	18.8%
Property rates, penalties and collection charges	2 637	2 637	813	30.8%	682	25.9%	601	22.8%	668	25.3%	2 764	104.8%	1 067	217.6%	(37.4%)
Service charges	20 723	20 723	4 574	22.1%	6 589	31.8%	7 174	34.6%	6 898	33.3%	25 235	121.8%	5 455	74.2%	26.4%
Other revenue	753	753	12 925	1 715.6%	20 248	2 687.6%	6 841	908.0%	10 256	1 361.3%	50 270	6 672.5%	8 575	318.9%	19.6%
Government - operating	80 176	80 176	37 697	47.0%	25 839	32.2%	20 165	25.2%	-	-	83 701	104.4%	-	100.1%	-
Government - capital	32 710	32 710	11 500	35.2%	3 250	9.9%	23 294	71.2%	-	-	38 044	116.3%	-	86.0%	-
Interest	29 161	29 161	26	.1%	33	.1%	297	1.0%	134	.5%	490	1.7%	21	.8%	542.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(148 886)	(148 886)	(64 580)	43.4%	(39 406)	26.5%	(28 962)	19.5%	(32 593)	21.9%	(165 542)	111.2%	(24 791)	123.8%	31.5%
Suppliers and employees	(142 655)	(142 655)	(64 541)	45.2%	(39 406)	27.6%	(28 952)	20.3%	(32 588)	22.8%	(165 487)	116.0%	(24 766)	129.1%	31.6%
Finance charges	(6 231)	(6 231)	(39)	.6%	-	-	(10)	.2%	(5)	.1%	(54)	.9%	(26)	20.5%	(80.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	17 274	17 274	2 954	17.1%	17 237	99.8%	29 410	170.2%	(14 638)	(84.7%)	34 963	202.4%	(9 673)	(13.9%)	51.3%
Cash Flow from Investing Activities															
Receipts	-	-	225	-	-	-	-	-	-	-	225	-	6 002	839.0%	(100.0%)
Proceeds on disposal of PPE	-	-	225	-	-	-	-	-	-	-	225	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	6 002	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 710)	(32 710)	(3 702)	11.3%	(5 105)	15.6%	(6 229)	19.0%	(15 471)	47.3%	(30 507)	93.3%	(3 501)	53.0%	341.9%
Capital assets	(32 710)	(32 710)	(3 702)	11.3%	(5 105)	15.6%	(6 229)	19.0%	(15 471)	47.3%	(30 507)	93.3%	(3 501)	53.0%	341.9%
Net Cash from/(used) Investing Activities	(32 710)	(32 710)	(3 477)	10.6%	(5 105)	15.6%	(6 229)	19.0%	(15 471)	47.3%	(30 282)	92.6%	2 501	37.7%	(718.6%)
Cash Flow from Financing Activities															
Receipts	-	-	29	-	0	-	5	-	45	-	80	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	29	-	0	-	5	-	45	-	80	-	-	-	(100.0%)
Payments	-	-	(45)	-	-	-	(18)	-	(9)	-	(73)	-	(32)	-	(71.2%)
Repayment of borrowing	-	-	(45)	-	-	-	(18)	-	(9)	-	(73)	-	(32)	-	(71.2%)
Net Cash from/(used) Financing Activities	-	-	(16)	-	0	-	(13)	-	36	-	7	-	(32)	-	(211.4%)
Net Increase/(Decrease) in cash held	(15 436)	(15 436)	(539)	3.5%	12 132	(78.6%)	23 167	(150.1%)	(30 073)	194.8%	4 687	(30.4%)	(7 204)	(4 699.5%)	317.4%
Cash/cash equivalents at the year begin:	1 997	1 997	753	37.7%	213	10.7%	12 346	618.1%	35 513	1 778.1%	753	37.7%	(9 898)	416.8%	(458.8%)
Cash/cash equivalents at the year end:	(13 438)	(13 438)	213	(1.6%)	12 346	(91.9%)	35 513	(264.3%)	5 440	(40.5%)	5 440	(40.5%)	(17 103)	(1 935.6%)	(131.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 890	1.7%	2 883	1.7%	2 876	1.7%	162 958	95.0%	171 607	40.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 545	5.0%	1 196	3.9%	1 119	3.6%	26 966	87.5%	30 826	7.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 157	1.9%	1 102	1.8%	1 055	1.7%	57 290	94.5%	60 604	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	446	1.5%	489	1.7%	455	1.5%	28 080	95.3%	29 471	7.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 517	1.8%	1 469	1.7%	1 466	1.7%	82 225	94.9%	86 677	20.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	45	5.1%	43	4.8%	42	4.8%	757	85.3%	887	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	249	.6%	247	.6%	239	.6%	39 817	98.2%	40 553	9.6%	-	-	-	-
Total By Income Source	7 850	1.9%	7 429	1.8%	7 253	1.7%	398 094	94.6%	420 626	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 302	1.7%	1 313	1.7%	1 244	1.6%	72 184	94.9%	76 042	18.1%	-	-	-	-
Commercial	1 833	3.5%	1 635	3.1%	1 529	2.9%	48 026	90.6%	53 023	12.6%	-	-	-	-
Households	4 679	1.6%	4 445	1.5%	4 446	1.5%	275 130	95.3%	288 700	68.6%	-	-	-	-
Other	36	1.2%	36	1.3%	35	1.2%	2 754	96.3%	2 860	.7%	-	-	-	-
Total By Customer Group	7 850	1.9%	7 429	1.8%	7 253	1.7%	398 094	94.6%	420 626	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 445	4.6%	6 160	6.3%	337	.3%	86 316	88.7%	97 257	66.5%
Bulk Water	1 682	6.1%	842	3.1%	12 691	46.1%	12 290	44.7%	27 505	18.8%
PAYE deductions	776	100.0%	-	-	-	-	-	-	776	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	14	100.0%	-	-	-	-	-	-	14	-
Trade Creditors	1 674	48.7%	28	.8%	710	20.7%	1 024	29.8%	3 437	2.4%
Auditor-General	1 415	49.4%	680	23.8%	220	7.7%	547	19.1%	2 862	2.0%
Other	-	-	640	4.5%	58	.4%	13 603	95.1%	14 300	9.8%
Total	10 006	6.8%	8 350	5.7%	14 016	9.6%	113 780	77.9%	146 151	100.0%

Contact Details

Municipal Manager	Mr Andrew Kagiso Modise	053 531 605
Financial Manager	Mr Christian Mokeng (Acting CFO)	053 531 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MAGARENG (NC093)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	116 615	115 062	35 505	30.4%	26 858	23.0%	24 948	21.7%	13 755	12.0%	101 067	87.8%	22 973	118.5%	(40.1%)
Property rates	9 418	9 418	2 684	28.5%	1 813	19.3%	1 694	18.0%	1 796	19.1%	7 987	84.8%	1 751	73.1%	2.6%
Property rates - penalties and collection charges	-	-	-	-	524	-	702	-	(40)	-	1 187	-	-	-	(100.0%)
Service charges - electricity revenue	20 826	22 106	5 762	27.7%	4 404	21.1%	3 096	14.0%	3 999	18.1%	17 261	78.1%	4 787	82.1%	(16.5%)
Service charges - water revenue	8 752	8 751	1 535	17.5%	1 899	21.7%	1 881	21.5%	1 652	18.9%	6 966	79.6%	1 750	258.7%	(5.6%)
Service charges - sanitation revenue	6 701	5 176	1 219	18.2%	1 215	18.1%	1 218	23.5%	1 221	23.6%	4 873	94.2%	1 139	74.6%	7.2%
Service charges - refuse revenue	6 506	5 943	1 213	18.6%	1 214	18.7%	1 208	20.3%	1 214	20.4%	4 850	81.6%	1 521	87.4%	(20.2%)
Service charges - other	-	-	248	-	-	-	-	-	-	-	248	-	-	-	-
Rental of facilities and equipment	36	36	368	1 021.1%	902	2 505.4%	2	5.5%	4	10.0%	1 275	3 542.0%	6	184.3%	(44.2%)
Interest earned - external investments	268	268	26	9.7%	3	1.0%	-	-	-	-	29	10.7%	171	6 279.1%	(100.0%)
Interest earned - outstanding debtors	9 770	9 770	2 356	24.1%	2 174	22.2%	3 353	34.3%	3 482	35.6%	11 365	116.3%	11 091	119.3%	(68.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 205	2 210	389	17.6%	210	9.5%	0	-	272	12.3%	871	39.4%	506	35.6%	(46.3%)
Licences and permits	489	-	-	-	29	6.0%	-	-	-	-	29	-	-	4.9%	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	47 412	46 186	19 613	41.4%	12 177	25.7%	11 661	25.2%	-	-	43 451	94.1%	100	91.1%	(100.0%)
Other own revenue	4 232	5 198	92	2.2%	294	6.9%	133	2.6%	156	3.0%	674	13.0%	151	1 460.9%	2.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	150 073	123 432	13 148	8.8%	21 047	14.0%	15 615	12.7%	16 863	13.7%	66 673	54.0%	16 030	42.8%	5.2%
Employee related costs	42 412	49 328	8 858	20.9%	10 612	25.0%	8 920	18.1%	8 646	17.5%	37 036	75.1%	8 313	89.8%	4.0%
Remuneration of councillors	3 398	3 449	754	22.2%	781	23.0%	945	27.4%	850	24.6%	3 330	96.6%	774	100.3%	9.9%
Debt impairment	27 441	8 863	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 579	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	253	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	38 545	19 456	1 155	3.0%	4 276	11.1%	666	3.4%	3 810	19.6%	9 907	50.9%	3 423	21.3%	11.3%
Other Materials	5 426	6 153	644	11.9%	701	12.9%	893	14.5%	812	13.2%	3 049	49.6%	847	295.7%	(4.1%)
Contracted services	3 336	7 330	311	9.3%	1 224	36.7%	899	12.3%	715	9.8%	3 148	42.9%	88	21.5%	712.1%
Transfers and grants	-	25	-	-	-	-	-	-	-	-	-	-	701	-	(100.0%)
Other expenditure	14 685	28 829	1 426	9.7%	3 453	23.5%	3 293	11.4%	2 030	7.0%	10 202	35.4%	1 885	49.0%	7.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(33 458)	(8 370)	22 357		5 811		9 334		(3 108)		34 394		6 943		
Transfers recognised - capital	30 166	30 166	69	.2%	-	-	13	-	-	-	81	.3%	-	29.7%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 292)	21 796	22 426		5 811		9 346		(3 108)		34 475		6 943		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(3 292)	21 796	22 426		5 811		9 346		(3 108)		34 475		6 943		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 292)	21 796	22 426		5 811		9 346		(3 108)		34 475		6 943		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 292)	21 796	22 426		5 811		9 346		(3 108)		34 475		6 943		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	30 166	30 166	545	1.8%	2 719	9.0%	11 382	37.7%	7 780	25.8%	22 425	74.3%	3 168	16.7%	145.6%
National Government	30 166	30 166	545	1.8%	2 719	9.0%	11 382	37.7%	7 780	25.8%	22 425	74.3%	3 168	26.1%	145.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 166	30 166	545	1.8%	2 719	9.0%	11 382	37.7%	7 780	25.8%	22 425	74.3%	3 168	16.7%	145.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	30 166	30 166	545	1.8%	2 719	9.0%	11 382	37.7%	7 780	25.8%	22 425	74.3%	3 168	16.7%	145.6%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	30 166	30 166	545	1.8%	2 719	9.0%	11 382	37.7%	7 780	25.8%	22 425	74.3%	3 168	16.7%	145.6%
Electricity	4 000	4 000	-	-	882	22.1%	26	.7%	190	4.7%	1 098	27.5%	1 735	15.7%	(89.1%)
Water	26 166	26 166	545	2.1%	1 836	7.0%	11 355	43.4%	7 590	29.0%	21 326	81.5%	1 432	17.2%	429.9%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	119 119	145 228	27 753	23.3%	17 571	14.8%	19 445	13.4%	4 952	3.4%	69 721	48.0%	7 601	68.6%	(34.8%)
Property rates, penalties and collection charges	5 651	9 418	768	13.6%	504	8.9%	1 126	12.0%	533	5.7%	2 931	31.1%	1 228	73.6%	(56.6%)
Service charges	25 310	41 976	1 721	6.8%	2 979	11.8%	3 539	8.4%	2 904	6.9%	11 143	26.5%	3 501	42.3%	(17.0%)
Other revenue	4 177	7 444	2 958	70.8%	1 796	43.0%	2 847	38.2%	1 408	18.9%	9 009	121.0%	2 786	587.0%	(49.5%)
Government - operating	47 792	46 186	19 593	41.0%	12 177	25.5%	11 661	25.2%	-	-	43 431	94.0%	-	104.3%	-
Government - capital	30 166	30 166	2 569	8.5%	-	-	-	-	-	-	2 569	8.5%	-	29.2%	-
Interest	6 023	10 038	144	2.4%	116	1.9%	272	2.7%	107	1.1%	639	6.4%	86	6.4%	24.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(75 363)	(123 432)	(13 165)	17.5%	(20 980)	27.8%	(15 615)	12.7%	(16 863)	13.7%	(66 623)	54.0%	(16 030)	57.4%	5.2%
Suppliers and employees	(75 238)	(114 545)	(13 165)	17.5%	(20 980)	27.9%	(15 615)	13.6%	(16 863)	14.7%	(66 623)	58.2%	(15 329)	56.5%	10.0%
Finance charges	(125)	(8 863)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(25)	-	-	-	-	-	-	-	-	-	-	(701)	-	(100.0%)
Net Cash from/(used) Operating Activities	43 756	21 796	14 587	33.3%	(3 409)	(7.8%)	3 831	17.6%	(11 911)	(54.6%)	3 098	14.2%	(8 429)	197.0%	41.3%
Cash Flow from Investing Activities															
Receipts	3 449	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	3 449	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(30 166)	-	(545)	1.8%	(2 719)	9.0%	(11 382)	-	(5 430)	-	(20 074)	-	(3 168)	15.1%	71.4%
Capital assets	(30 166)	-	(545)	1.8%	(2 719)	9.0%	(11 382)	-	(5 430)	-	(20 074)	-	(3 168)	15.1%	71.4%
Net Cash from/(used) Investing Activities	(26 717)	-	(545)	2.0%	(2 719)	10.2%	(11 382)	-	(5 430)	-	(20 074)	-	(3 168)	15.1%	71.4%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	17 039	21 796	14 043	82.4%	(6 128)	(36.0%)	(7 551)	(34.6%)	(17 340)	(79.6%)	(16 976)	(77.9%)	(11 597)	(38.5%)	49.5%
Cash/cash equivalents at the year begin:	(14 902)	-	-	-	14 043	(94.2%)	7 915	-	364	-	-	-	23 912	100.0%	(98.5%)
Cash/cash equivalents at the year end:	2 137	21 796	14 043	657.2%	7 915	370.4%	364	1.7%	(16 976)	(77.9%)	(16 976)	(77.9%)	12 315	(39.0%)	(237.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	596	1.4%	598	1.4%	672	1.6%	39 700	95.5%	41 565	18.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 441	4.4%	1 138	3.5%	770	2.4%	29 279	89.7%	32 628	14.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	592	2.1%	518	1.9%	495	1.8%	26 031	94.2%	27 635	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	412	1.4%	397	1.4%	422	1.4%	28 061	95.8%	29 291	13.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	401	1.4%	390	1.4%	383	1.4%	26 922	95.8%	28 097	12.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 195	1.8%	1 174	1.8%	1 158	1.8%	61 618	94.6%	65 145	28.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	1.3%	15	1.1%	13	.9%	1 354	96.7%	1 400	.6%	-	-	-	-
Total By Income Source	4 655	2.1%	4 229	1.9%	3 914	1.7%	212 965	94.3%	225 763	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	763	19.0%	663	16.5%	128	3.2%	2 465	61.3%	4 018	1.8%	-	-	-	-
Commercial	500	2.8%	335	1.9%	348	2.0%	16 536	93.3%	17 718	7.8%	-	-	-	-
Households	3 382	1.7%	3 222	1.6%	3 426	1.7%	193 744	95.1%	203 773	90.3%	-	-	-	-
Other	10	3.9%	10	4.0%	13	5.1%	220	87.0%	253	.1%	-	-	-	-
Total By Customer Group	4 655	2.1%	4 229	1.9%	3 914	1.7%	212 965	94.3%	225 763	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 249	4.3%	2 512	4.8%	3 318	6.4%	43 968	84.5%	52 046	33.2%
Bulk Water	1 373	1.5%	1 422	1.6%	1 455	1.6%	86 295	95.3%	90 545	57.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	863	6.9%	1 021	8.2%	10 598	84.9%	12 482	8.0%
Auditor-General	-	-	417	26.6%	417	26.6%	736	46.9%	1 570	1.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	3 622	2.3%	5 214	3.3%	6 211	4.0%	141 596	90.4%	156 643	100.0%

Contact Details

Municipal Manager	Mrs Kealeboga Gaborone	053 497 3111
Financial Manager	Mrs Malebogo Motswaledi	053 497 3111

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PHOKWANE (NC094)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	314 128	314 128	107 536	34.2%	187 688	59.7%	172 962	55.1%	66 360	21.1%	534 546	170.2%	141 311	99.3%	(53.0%)
Property rates	27 146	27 146	7 187	26.5%	6 114	22.5%	1 998	7.4%	6 122	22.6%	21 420	78.9%	6 061	80.1%	1.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	82 885	82 885	19 167	23.1%	159 049	191.9%	145 119	175.1%	18 103	21.8%	341 438	411.9%	18 664	64.3%	(3.0%)
Service charges - water revenue	41 330	41 330	10 327	25.0%	10 118	24.5%	4 561	11.0%	10 024	24.3%	35 030	84.8%	10 391	63.0%	(3.5%)
Service charges - sanitation revenue	18 717	18 717	4 160	22.2%	3 826	20.4%	1 758	9.4%	3 704	19.8%	13 449	71.9%	3 482	52.3%	6.4%
Service charges - refuse revenue	9 858	9 858	2 419	24.5%	2 397	24.3%	796	8.1%	2 290	23.2%	7 902	80.2%	2 242	64.0%	2.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	650	650	27	4.2%	27	4.2%	9	1.4%	27	4.2%	91	14.0%	27	12.0%	-
Interest earned - external investments	2 800	2 800	2	.1%	-	-	22	.8%	275	9.8%	299	10.7%	784	25.5%	(65.0%)
Interest earned - outstanding debtors	25 644	25 644	8 224	32.1%	5 764	22.5%	6 217	24.2%	9 663	37.7%	29 868	116.5%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	200	200	88	44.2%	92	46.1%	8	4.1%	31	15.6%	220	109.9%	88	117.8%	(64.7%)
Licences and permits	2 250	2 250	419	18.6%	166	7.4%	514	22.8%	1 056	46.9%	2 155	95.8%	2 974	145.1%	(64.5%)
Agency services	3 115	3 115	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	96 849	96 849	54 823	56.6%	54	.1%	11 864	12.3%	14 857	15.3%	81 598	84.3%	95 090	165.6%	(84.4%)
Other own revenue	2 684	2 684	691	25.7%	81	3.0%	96	3.6%	208	7.7%	1 076	40.1%	1 507	133.1%	(86.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	303 796	303 796	35 513	11.7%	53 374	17.6%	48 828	16.1%	34 439	11.3%	172 154	56.7%	41 382	40.6%	(16.8%)
Employee related costs	101 810	101 810	21 232	20.9%	20 987	20.6%	21 323	20.9%	21 612	21.2%	85 154	83.6%	6 626	66.6%	226.2%
Remuneration of councillors	7 110	7 110	1 736	24.4%	1 736	24.4%	1 918	27.0%	1 797	25.3%	7 187	101.1%	559	73.0%	221.2%
Debt impairment	12 208	12 208	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 208	13 208	-	-	1	-	-	-	-	-	1	-	(20)	(.1%)	(100.0%)
Finance charges	-	-	0	-	-	-	-	-	-	-	0	-	-	-	-
Bulk purchases	90 571	90 571	5 729	6.3%	22 009	24.3%	12 649	14.0%	327	.4%	40 714	45.0%	(4 243)	.3%	(107.7%)
Other Materials	11 178	11 178	1 005	9.0%	1 682	15.0%	3 326	29.8%	4 656	41.7%	10 669	95.4%	2 970	40.1%	56.8%
Contracted services	11 792	11 792	1 685	14.3%	4 265	36.2%	5 261	44.6%	4 436	37.6%	15 647	132.7%	2 812	37.1%	57.8%
Transfers and grants	-	-	531	-	30	-	527	-	35	-	1 123	-	441	-	(92.1%)
Other expenditure	55 919	55 919	3 594	6.4%	2 664	4.8%	3 824	6.8%	1 576	2.8%	11 658	20.8%	32 237	82.7%	(95.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 332	10 332	72 023		134 314		124 133		31 921		362 391		99 929		
Transfers recognised - capital	68 891	68 891	13 000	18.9%	6 200	9.0%	-	-	4 000	5.8%	23 200	33.7%	21 351	55.2%	(81.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	79 223	79 223	85 023		140 514		124 133		35 921		385 591		121 280		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	79 223	79 223	85 023		140 514		124 133		35 921		385 591		121 280		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	79 223	79 223	85 023		140 514		124 133		35 921		385 591		121 280		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	79 223	79 223	85 023		140 514		124 133		35 921		385 591		121 280		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	68 891	69 306	4 705	6.8%	15 314	22.2%	12 590	18.2%	9 239	13.3%	41 847	60.4%	6 738	78.4%	37.1%
National Government	49 601	49 601	3 898	7.9%	10 617	21.4%	7 538	15.2%	7 621	15.4%	29 675	59.8%	6 738	81.1%	13.1%
Provincial Government	11 291	11 291	-	-	4 697	41.6%	3 585	31.8%	871	7.7%	9 153	81.1%	-	-	(100.0%)
District Municipality	-	-	806	-	-	-	-	-	-	-	806	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	60 892	60 892	4 705	7.7%	15 314	25.1%	11 123	18.3%	8 493	13.9%	39 634	65.1%	6 738	81.1%	26.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 999	8 414	-	-	-	-	1 467	17.4%	746	8.9%	2 213	26.3%	-	4.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	68 891	69 306	4 705	6.8%	15 314	22.2%	12 590	18.2%	9 239	13.3%	41 847	60.4%	6 738	78.4%	37.1%
Governance and Administration	808	108	-	-	-	-	1	.9%	104	96.3%	105	97.2%	94	9.3%	10.4%
Executive & Council	700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	108	108	-	-	-	-	1	.9%	104	96.3%	105	97.2%	94	9.3%	10.4%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 711	14 708	-	-	4 697	34.3%	3 585	24.4%	906	6.2%	9 188	62.5%	-	-	(100.0%)
Community & Social Services	2 000	2 717	-	-	4 697	234.8%	3 585	131.9%	906	33.3%	9 188	338.1%	-	-	(100.0%)
Sport And Recreation	11 291	11 291	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	420	700	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 383	11 801	2 059	16.6%	4 725	38.2%	578	4.9%	4 691	39.7%	12 053	102.1%	423	104.5%	1 008.8%
Planning and Development	582	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 801	11 801	2 059	17.4%	4 725	40.0%	578	4.9%	4 691	39.7%	12 053	102.1%	423	104.5%	1 008.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 989	42 689	2 646	6.3%	5 892	14.0%	8 426	19.7%	3 538	8.3%	20 502	48.0%	6 221	75.5%	(43.1%)
Electricity	4 700	4 700	1 073	22.8%	1 166	24.8%	556	11.8%	-	-	2 796	59.5%	596	81.3%	(100.0%)
Water	26 280	6 980	-	-	2 954	11.2%	1 466	21.0%	607	8.7%	5 027	72.0%	688	173.7%	(11.8%)
Waste Water Management	11 009	31 009	1 573	14.3%	1 772	16.1%	6 403	20.6%	2 931	9.5%	12 679	40.9%	4 936	53.4%	(40.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	347 123	418 738	22 204	6.4%	31 554	9.1%	46 708	11.2%	19 654	4.7%	120 120	28.7%	80 216	54.4%	(75.5%)
Property rates, penalties and collection charges	23 524	21 282	2 626	11.2%	2 398	10.2%	2 733	12.8%	1 651	7.8%	9 408	44.2%	2 667	34.4%	(38.1%)
Service charges	125 889	121 064	15 112	12.0%	19 999	15.9%	17 900	14.8%	12 320	10.2%	65 331	54.0%	19 269	30.9%	(36.1%)
Other revenue	8 654	10 923	4 293	49.6%	2 576	29.8%	2 018	18.5%	1 332	12.2%	10 219	93.6%	1 844	39.7%	(27.8%)
Government - operating	96 849	167 083	18	-	-	-	23 634	14.1%	-	-	23 652	14.2%	56 161	143.1%	(100.0%)
Government - capital	68 891	69 306	-	-	6 200	9.0%	-	-	4 000	5.8%	10 200	14.7%	-	-	(100.0%)
Interest	23 316	29 080	154	.7%	381	1.6%	423	1.5%	352	1.2%	1 310	4.5%	275	1.6%	28.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(276 112)	(267 721)	23 935	(8.7%)	53 373	(19.3%)	48 828	(18.2%)	26 738	(10.0%)	152 874	(57.1%)	(39 589)	27.8%	(167.5%)
Suppliers and employees	(276 112)	(267 721)	23 935	(8.7%)	53 373	(19.3%)	48 828	(18.2%)	26 738	(10.0%)	152 874	(57.1%)	(39 589)	27.8%	(167.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	71 011	151 017	46 139	65.0%	84 927	119.6%	95 536	63.3%	46 392	30.7%	272 994	180.8%	40 627	128.7%	14.2%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(68 891)	(69 306)	(4 705)	6.8%	18 268	(26.5%)	12 590	(18.2%)	8 527	(12.3%)	34 680	(50.0%)	-	-	(100.0%)
Capital assets	(68 891)	(69 306)	(4 705)	6.8%	18 268	(26.5%)	12 590	(18.2%)	8 527	(12.3%)	34 680	(50.0%)	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(68 891)	(69 306)	(4 705)	6.8%	18 268	(26.5%)	12 590	(18.2%)	8 527	(12.3%)	34 680	(50.0%)	-	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 120	81 710	41 434	1 954.9%	103 194	4 868.8%	108 126	132.3%	54 919	67.2%	307 674	376.5%	40 627	469.7%	35.2%
Cash/cash equivalents at the year begin:	-	-	-	-	41 434	-	144 629	-	252 755	-	-	-	68 199	-	270.6%
Cash/cash equivalents at the year end:	2 120	81 710	41 434	1 954.9%	144 629	6 823.7%	252 755	309.3%	307 674	376.5%	307 674	376.5%	108 826	469.7%	182.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 192	3.5%	3 717	2.5%	4 272	2.9%	136 234	91.2%	149 416	27.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 016	16.0%	2 049	5.5%	1 630	4.3%	27 862	74.2%	37 557	6.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 967	2.6%	1 710	2.3%	1 560	2.1%	70 646	93.1%	75 884	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 415	1.5%	1 306	1.4%	1 275	1.3%	91 377	95.8%	95 373	17.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	911	1.5%	845	1.4%	827	1.3%	59 463	95.8%	62 046	11.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 254	2.8%	3 185	2.8%	3 119	2.7%	106 073	91.7%	115 631	21.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	251	2.1%	71	.6%	62	.5%	11 620	96.8%	12 004	2.2%	-	-	-	-
Total By Income Source	19 006	3.5%	12 884	2.4%	12 746	2.3%	503 276	91.9%	547 912	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 825	7.7%	1 103	4.7%	1 140	4.8%	19 514	82.8%	23 582	4.3%	-	-	-	-
Commercial	6 781	10.4%	2 736	4.2%	2 458	3.8%	53 532	81.7%	65 507	12.0%	-	-	-	-
Households	10 400	2.3%	9 045	2.0%	9 148	2.0%	430 230	93.8%	458 823	83.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 006	3.5%	12 884	2.4%	12 746	2.3%	503 276	91.9%	547 912	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 753	6.9%	119	.1%	5 424	6.5%	72 324	86.5%	83 621	41.7%
Bulk Water	-	-	3 049	2.6%	2 336	2.0%	111 610	95.4%	116 995	58.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 753	2.9%	3 168	1.6%	7 761	3.9%	183 934	91.7%	200 615	100.0%

Contact Details

Municipal Manager	Ms Matshidiso Mogale	053 474 9700
Financial Manager	Mr Kevin Khoabane	053 474 9700

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: FRANCES BAARD (DC9)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	127 619	127 919	55 952	43.8%	(3 445)	(2.7%)	40 465	31.6%	33 261	26.0%	126 233	98.7%	32 884	98.7%	1.1%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 003	1 003	28	2.8%	304	30.3%	23	2.3%	330	32.9%	685	68.3%	31	42.4%	976.9%
Interest earned - external investments	4 805	4 805	7 000	145.7%	(4 702)	(97.8%)	1 605	33.4%	1 638	34.1%	5 541	115.3%	2 067	107.9%	(20.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	121 311	121 311	48 687	40.1%	573	.5%	39 442	32.5%	31 251	25.8%	119 953	98.9%	30 477	98.8%	2.5%
Other own revenue	500	800	237	47.4%	380	75.9%	(605)	(75.6%)	42	5.2%	54	6.7%	244	58.9%	(83.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	65	-	(100.0%)
Operating Expenditure	128 517	128 926	18 576	14.5%	28 846	22.4%	23 038	17.9%	26 705	20.7%	97 165	75.4%	30 526	77.5%	(12.5%)
Employee related costs	72 692	72 491	13 425	18.5%	13 893	19.1%	13 565	18.7%	15 494	21.4%	56 377	77.8%	13 123	77.6%	18.1%
Remuneration of councillors	5 875	7 230	1 655	28.2%	1 659	28.2%	1 842	25.5%	1 544	21.4%	6 700	92.7%	1 614	103.0%	(4.3%)
Debt impairment	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 551	3 899	-	-	1 208	34.0%	945	24.2%	519	13.3%	2 672	68.5%	921	149.3%	(43.7%)
Finance charges	222	222	-	-	136	61.0%	-	-	68	30.6%	204	91.6%	195	92.6%	(65.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 635	1 612	170	10.4%	419	25.6%	388	24.1%	144	8.9%	1 121	69.5%	486	101.2%	(70.5%)
Contracted services	20 745	20 045	1 614	7.8%	3 287	15.8%	3 632	18.1%	5 544	27.7%	14 077	70.2%	4 263	61.8%	30.0%
Transfers and grants	8 873	8 373	56	.6%	3 865	43.6%	524	6.3%	1 764	21.1%	6 209	74.2%	7 517	79.7%	(76.5%)
Other expenditure	14 621	14 749	1 656	11.3%	4 355	29.8%	2 115	14.3%	1 613	10.9%	9 739	66.0%	2 323	64.0%	(30.5%)
Loss on disposal of PPE	300	300	-	-	26	8.5%	27	9.1%	15	4.9%	67	22.4%	84	129.8%	(82.7%)
Surplus/(Deficit)	(898)	(1 007)	37 376		(32 292)		17 427		6 556		29 068		2 357		
Transfers recognised - capital	-	-	-	-	-	-	577	-	1 226	-	1 802	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(898)	(1 007)	37 376		(32 292)		18 004		7 782		30 870		2 357		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(898)	(1 007)	37 376		(32 292)		18 004		7 782		30 870		2 357		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(898)	(1 007)	37 376		(32 292)		18 004		7 782		30 870		2 357		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(898)	(1 007)	37 376		(32 292)		18 004		7 782		30 870		2 357		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	8 050	11 130	3 668	45.6%	1 165	14.5%	120	1.1%	1 964	17.6%	6 917	62.1%	1 505	26.0%	30.5%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 050	11 130	3 668	45.6%	1 165	14.5%	120	1.1%	1 964	17.6%	6 917	62.1%	1 505	26.0%	30.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	8 050	11 130	3 668	45.6%	1 165	14.5%	120	1.1%	1 964	17.6%	6 917	62.1%	1 505	26.0%	30.5%
Governance and Administration	170	4 098	61	35.7%	163	95.6%	18	.4%	483	11.8%	724	17.7%	21	9.7%	2 173.7%
Executive & Council	147	153	-	-	-	-	7	4.6%	2	1.4%	9	6.0%	2	37.5%	(9.1%)
Budget & Treasury Office	17	3 939	1	6.0%	3	18.0%	9	.2%	470	11.9%	484	12.3%	6	2.8%	7 914.0%
Corporate Services	6	6	60	995.8%	160	2 662.0%	1	22.5%	11	175.1%	231	3 855.4%	13	9.9%	(19.5%)
Community and Public Safety	3 602	2 048	1 746	48.5%	-	-	74	3.6%	42	2.0%	1 862	90.9%	4	-	1 074.6%
Community & Social Services	3 602	2 048	-	-	-	-	1	.1%	-	-	1	.1%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	1 746	-	-	-	72	-	42	-	1 860	-	4	-	1 074.6%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 254	4 960	1 853	43.6%	996	23.4%	29	.6%	1 437	29.0%	4 316	87.0%	1 480	32.9%	(2.9%)
Planning and Development	3 467	4 173	1 853	53.5%	994	28.7%	4	.1%	1 419	34.0%	4 271	102.3%	1 477	32.9%	(3.9%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	787	787	-	-	2	.2%	25	3.2%	18	2.3%	45	5.7%	2	23.1%	641.8%
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	24	7	29.8%	7	27.4%	-	-	2	8.3%	16	65.5%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	126 634	126 934	61 428	48.5%	42 652	33.7%	34 469	27.2%	7 036	5.5%	145 585	114.7%	3 376	100.0%	108.4%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	518	818	2 613	504.4%	2 112	407.7%	2 804	342.8%	787	96.2%	8 316	1 016.6%	1 506	368.1%	(47.7%)
Government - operating	121 311	121 311	51 465	42.4%	39 293	32.4%	30 159	24.9%	4 000	3.3%	124 917	103.0%	-	98.5%	(100.0%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	4 805	4 805	7 350	153.0%	1 247	25.9%	1 507	31.4%	2 249	46.8%	12 352	257.1%	1 870	104.1%	20.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(121 860)	(121 920)	(24 606)	20.2%	(32 579)	26.7%	(22 809)	18.7%	(29 476)	24.2%	(109 470)	89.8%	(34 265)	93.1%	(14.0%)
Suppliers and employees	(112 765)	(113 325)	(21 275)	18.9%	(28 227)	25.0%	(20 931)	18.5%	(24 726)	21.8%	(95 159)	84.0%	(24 908)	82.5%	(.7%)
Finance charges	(222)	(222)	-	-	(136)	61.0%	-	-	-	-	(136)	61.0%	(195)	92.6%	(100.0%)
Transfers and grants	(8 873)	(8 373)	(3 332)	37.5%	(4 217)	47.5%	(1 877)	22.4%	(4 750)	56.7%	(14 176)	169.3%	(9 162)	138.2%	(48.2%)
Net Cash from/(used) Operating Activities	4 774	5 014	36 822	771.4%	10 073	211.0%	11 661	232.6%	(22 440)	(447.6%)	36 115	720.3%	(30 888)	(36.6%)	(27.4%)
Cash Flow from Investing Activities															
Receipts	114	114	-	-	(5 950)	(5 219.3%)	-	-	-	-	(5 950)	(5 219.3%)	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	114	114	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(5 950)	-	-	-	-	-	(5 950)	-	-	-	-
Payments	(8 050)	(11 130)	(3 861)	48.0%	(1 186)	14.7%	(117)	1.0%	(1 961)	17.6%	(7 125)	64.0%	(1 502)	26.0%	30.6%
Capital assets	(8 050)	(11 130)	(3 861)	48.0%	(1 186)	14.7%	(117)	1.0%	(1 961)	17.6%	(7 125)	64.0%	(1 502)	26.0%	30.6%
Net Cash from/(used) Investing Activities	(7 936)	(11 016)	(3 861)	48.6%	(7 136)	89.9%	(117)	1.1%	(1 961)	17.8%	(13 075)	118.7%	(1 502)	26.0%	30.6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 485)	(2 485)	-	-	(1 194)	48.1%	-	-	(1 261)	50.8%	(2 455)	98.8%	(1 135)	99.3%	11.2%
Repayment of borrowing	(2 485)	(2 485)	-	-	(1 194)	48.1%	-	-	(1 261)	50.8%	(2 455)	98.8%	(1 135)	99.3%	11.2%
Net Cash from/(used) Financing Activities	(2 485)	(2 485)	-	-	(1 194)	48.1%	-	-	(1 261)	50.8%	(2 455)	98.8%	(1 135)	99.3%	11.2%
Net Increase/(Decrease) in cash held	(5 647)	(8 487)	32 961	(583.7%)	1 743	(30.9%)	11 544	(136.0%)	(25 663)	302.4%	20 585	(242.6%)	(33 526)	15.0%	(23.5%)
Cash/cash equivalents at the year begin:	47 048	62 768	57 122	121.4%	90 083	191.5%	91 826	146.3%	103 370	164.7%	57 122	91.0%	84 697	109.0%	22.0%
Cash/cash equivalents at the year end:	41 401	54 281	90 083	217.6%	91 826	221.8%	103 370	190.4%	77 707	143.2%	77 707	143.2%	51 172	188.2%	51.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	355	19.7%	256	14.2%	86	4.8%	1 107	61.4%	1 805	100.0%	-	-	-	-
Total By Income Source	355	19.7%	256	14.2%	86	4.8%	1 107	61.4%	1 805	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	346	20.9%	250	15.1%	82	5.0%	977	59.1%	1 655	91.7%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9	6.3%	6	3.8%	5	3.0%	130	86.8%	150	8.3%	-	-	-	-
Total By Customer Group	355	19.7%	256	14.2%	86	4.8%	1 107	61.4%	1 805	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Z M Bogatsu	053 838 0911
Financial Manager	Ms Onneile Moseki (Assistant Director)	053 838 0956

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MORETELE (NW371)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	427 898	427 898	128 670	30.1%	113 356	26.5%	20 295	4.7%	16 809	3.9%	279 130	65.2%	55 315	94.5%	(69.6%)
Property rates	49 380	49 380	-	-	7 558	15.3%	11 404	23.1%	7 603	15.4%	26 565	53.8%	11 367	86.8%	(33.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	21 680	21 680	-	-	4 846	22.4%	4 760	22.0%	4 761	22.0%	14 368	66.3%	7 116	108.2%	(33.1%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	19 266	19 266	-	-	3 413	17.7%	3 413	17.7%	3 413	17.7%	10 240	53.2%	4 842	95.8%	(29.5%)
Service charges - other	-	-	-	-	-	-	5	-	5	-	10	-	0	-	894.5%
Rental of facilities and equipment	118	118	13	11.3%	6	4.7%	6	4.7%	2	1.7%	27	22.6%	16	76.5%	(87.3%)
Interest earned - external investments	13 578	13 578	375	2.8%	218	1.6%	-	-	-	-	593	4.4%	16 883	173.1%	(100.0%)
Interest earned - outstanding debtors	11 790	11 790	-	-	-	-	429	3.6%	902	7.6%	1 331	11.3%	2 240	61.1%	(59.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	311 497	311 497	127 950	41.1%	94 582	30.4%	260	.1%	-	-	222 793	71.5%	12 108	92.5%	(100.0%)
Other own revenue	590	590	332	56.3%	2 732	463.3%	16	2.8%	124	20.9%	3 204	543.3%	741	134.9%	(83.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	476 225	476 225	94 176	19.8%	119 530	25.1%	74 390	15.6%	35 764	7.5%	323 860	68.0%	81 717	67.4%	(56.2%)
Employee related costs	134 592	134 592	25 253	18.8%	28 517	21.2%	27 881	20.7%	11 198	8.3%	92 849	69.0%	27 838	88.4%	(59.8%)
Remuneration of councillors	19 708	19 708	4 685	23.8%	4 685	23.8%	4 685	23.8%	3 123	15.8%	17 177	87.2%	4 696	82.6%	(33.5%)
Debt impairment	46 439	46 439	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	41 902	41 902	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	25 732	25 732	-	-	5 243	20.4%	4 231	16.4%	7 497	29.1%	16 971	66.0%	5 270	77.0%	42.2%
Other Materials	20 636	20 636	3 183	15.4%	3 685	17.9%	2 858	13.9%	1 594	7.7%	11 320	54.9%	2 598	92.6%	(38.7%)
Contracted services	49 497	49 497	14 159	28.6%	10 908	22.0%	11 865	24.0%	4 088	8.3%	41 020	82.9%	14 364	97.3%	(71.5%)
Transfers and grants	14 732	14 732	-	-	-	-	100	.7%	-	-	100	.7%	-	-	-
Other expenditure	122 786	122 786	46 896	38.2%	66 493	54.2%	22 771	18.5%	8 264	6.7%	144 424	117.6%	26 950	76.9%	(69.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(48 328)	(48 328)	34 494		(6 175)		(54 096)		(18 954)		(44 731)		(26 402)		
Transfers recognised - capital	172 384	172 384	3 954	2.3%	31 361	18.2%	25 572	14.8%	-	-	60 887	35.3%	67 403	51.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	124 056	124 056	38 448		25 186		(28 524)		(18 954)		16 156		41 001		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	124 056	124 056	38 448		25 186		(28 524)		(18 954)		16 156		41 001		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	124 056	124 056	38 448		25 186		(28 524)		(18 954)		16 156		41 001		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	124 056	124 056	38 448		25 186		(28 524)		(18 954)		16 156		41 001		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	197 384	173 801	11 769	6.0%	48 070	24.4%	43 779	25.2%	12 847	7.4%	116 465	67.0%	14 619	50.4%	(12.1%)
National Government	166 884	166 978	7 529	4.5%	43 305	25.9%	43 779	26.2%	12 847	7.7%	107 460	64.4%	14 619	57.7%	(12.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	166 884	166 978	7 529	4.5%	43 305	25.9%	43 779	26.2%	12 847	7.7%	107 460	64.4%	14 619	57.7%	(12.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 500	6 823	4 239	13.9%	4 765	15.6%	-	-	-	-	9 005	132.0%	-	28.3%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	197 384	173 801	11 769	6.0%	48 070	24.4%	43 779	25.2%	12 847	7.4%	116 465	67.0%	14 619	50.4%	(12.1%)
Governance and Administration	25 300	5 817	4 239	16.8%	1 488	5.9%	-	-	-	-	5 727	98.5%	-	88.5%	-
Executive & Council	10 000	5 727	4 239	42.4%	-	-	-	-	-	-	4 239	74.0%	-	-	-
Budget & Treasury Office	15 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	90	-	-	1 488	-	-	-	-	-	1 488	1 653.1%	-	-	-
Community and Public Safety	21 184	15 293	-	-	2 168	10.2%	6 084	39.8%	4 178	27.3%	12 431	81.3%	-	39.3%	(100.0%)
Community & Social Services	700	-	-	-	-	-	6 084	-	4 178	-	10 263	-	-	-	(100.0%)
Sport And Recreation	16 484	14 797	-	-	1 672	10.1%	-	-	-	-	1 672	11.3%	-	27.1%	-
Public Safety	4 000	496	-	-	496	12.4%	-	-	-	-	496	100.0%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	45 500	39 748	2 794	6.1%	14 081	30.9%	3 528	8.9%	1 533	3.9%	21 937	55.2%	-	47.9%	(100.0%)
Planning and Development	4 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	41 000	39 748	2 794	6.8%	14 081	34.3%	3 528	8.9%	1 533	3.9%	21 937	55.2%	-	47.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	105 400	112 943	4 735	4.5%	30 333	28.8%	34 167	30.3%	7 135	6.3%	76 370	67.6%	14 619	47.6%	(51.2%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	56 892	72 094	2 971	5.2%	22 318	39.2%	17 673	24.5%	4 749	6.6%	47 711	66.2%	10 348	43.5%	(54.1%)
Waste Water Management	48 508	40 849	1 764	3.6%	8 015	16.5%	16 494	40.4%	2 386	5.8%	28 659	70.2%	4 272	88.1%	(44.1%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	564 328	564 328	254 780	45.1%	141 445	25.1%	116 166	20.6%	11 078	2.0%	523 468	92.8%	30 650	107.5%	(63.9%)
Property rates, penalties and collection charges	49 380	49 380	26 402	53.5%	-	-	-	-	-	-	26 402	53.5%	213	3.4%	(100.0%)
Service charges	16 782	16 782	6 145	36.6%	8 451	50.4%	5 539	33.0%	1 265	7.5%	21 399	127.5%	1 071	2 836.3%	18.1%
Other revenue	708	708	15 372	2 172.0%	9 728	1 374.5%	2 877	406.5%	9 180	1 297.0%	37 157	5 250.0%	28 543	66 814.2%	(67.8%)
Government - operating	311 497	311 497	130 459	41.9%	85 554	27.5%	107 212	34.4%	-	-	323 225	103.8%	-	117.2%	-
Government - capital	172 384	172 384	75 461	43.8%	37 461	21.7%	-	-	-	-	112 922	65.5%	-	65.3%	-
Interest	13 578	13 578	940	6.9%	251	1.8%	537	4.0%	634	4.7%	2 362	17.4%	823	48.4%	(23.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(379 340)	(342 414)	(272 479)	71.8%	(71 610)	18.9%	(79 489)	23.2%	(40 017)	11.7%	(463 595)	135.4%	(76 999)	103.1%	(48.0%)
Suppliers and employees	(372 951)	(338 025)	(272 396)	73.0%	(71 539)	19.2%	(79 451)	23.5%	(39 964)	11.8%	(463 350)	137.1%	(76 881)	106.3%	(48.0%)
Finance charges	(200)	(200)	(83)	41.4%	(72)	35.8%	(38)	18.9%	(53)	26.6%	(245)	122.7%	(118)	14.9%	(54.9%)
Transfers and grants	(6 189)	(4 189)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	184 988	221 915	(17 700)	(9.6%)	69 835	37.8%	36 676	16.5%	(28 939)	(13.0%)	59 873	27.0%	(46 349)	117.0%	(37.6%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	10 012	-	-	-	10 012	-	23 794	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	10 012	-	-	-	10 012	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	23 794	-	(100.0%)
Payments	(197 384)	(173 801)	(41 814)	21.2%	(45 523)	23.1%	(41 949)	24.1%	(13 506)	7.8%	(142 791)	82.2%	(27 351)	65.1%	(50.6%)
Capital assets	(197 384)	(173 801)	(41 814)	21.2%	(45 523)	23.1%	(41 949)	24.1%	(13 506)	7.8%	(142 791)	82.2%	(27 351)	65.1%	(50.6%)
Net Cash from/(used) Investing Activities	(197 384)	(173 801)	(41 814)	21.2%	(45 523)	23.1%	(31 937)	18.4%	(13 506)	7.8%	(132 779)	76.4%	(3 557)	57.8%	279.6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	106.5%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	106.5%	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	106.5%	-
Net Increase/(Decrease) in cash held	(12 396)	48 114	(59 514)	480.1%	24 312	(196.1%)	4 740	9.9%	(42 444)	(88.2%)	(72 906)	(151.5%)	(49 906)	(2.1%)	(15.0%)
Cash/cash equivalents at the year begin:	17 646	14 629	1 723	9.8%	(57 791)	(327.5%)	(33 478)	(228.9%)	(28 739)	(196.5%)	1 723	11.8%	52 672	2%	(154.6%)
Cash/cash equivalents at the year end:	5 251	62 742	(57 791)	(1 100.6%)	(33 478)	(637.6%)	(28 739)	(45.8%)	(71 183)	(113.5%)	(71 183)	(113.5%)	2 766	223.0%	(2 673.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Frans Mabokela (Acting)	012 716 1300
Financial Manager	Ms Nancy Rampedi	012 716 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	1 790 000	1 790 916	538 225	30.1%	451 662	25.2%	270 167	15.1%	287 304	16.0%	1 547 357	86.4%	236 549	101.5%	21.5%
Property rates	320 131	320 131	69 059	21.6%	45 067	14.1%	61 777	19.3%	71 155	22.2%	247 058	77.2%	54 608	91.1%	30.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	472 317	470 317	118 213	25.0%	112 425	23.8%	108 194	23.0%	119 734	25.5%	458 565	97.5%	106 833	95.9%	12.1%
Service charges - water revenue	152 811	152 811	39 550	25.9%	37 188	24.3%	46 135	30.2%	42 632	27.9%	165 505	108.3%	32 599	94.2%	30.8%
Service charges - sanitation revenue	50 740	50 740	11 955	23.6%	11 567	22.8%	13 808	27.2%	12 670	25.0%	50 000	98.5%	9 528	112.2%	33.0%
Service charges - refuse revenue	53 000	53 000	12 616	23.8%	11 971	22.6%	14 940	28.2%	10 745	20.3%	50 272	94.9%	11 733	124.7%	(8.4%)
Service charges - other	-	2 000	284	-	1 146	-	394	19.7%	273	13.6%	2 098	104.9%	368	-	(25.8%)
Rental of facilities and equipment	-	70	279	-	370	-	35	50.3%	335	479.0%	1 020	1 456.6%	(618)	26.4%	(154.2%)
Interest earned - external investments	6 400	6 400	1 273	19.9%	231	3.6%	179	2.8%	132	2.1%	1 815	28.4%	630	181.5%	(79.0%)
Interest earned - outstanding debtors	86 800	86 800	21 279	24.5%	21 184	24.4%	23 858	27.5%	28 503	32.8%	94 824	109.2%	19 045	94.4%	49.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 001	1 001	55	5.5%	28	2.8%	12	1.2%	2	.2%	96	9.6%	734	76.0%	(99.7%)
Licences and permits	2 000	2 200	74	3.7%	1	-	0	-	4	.2%	79	3.6%	-	1.9%	(100.0%)
Agency services	9 000	9 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	627 887	628 803	262 457	41.8%	209 758	33.4%	-	-	-	-	472 215	75.1%	-	118.2%	-
Other own revenue	7 914	7 644	1 130	14.3%	726	9.2%	835	10.9%	1 118	14.6%	3 810	49.8%	1 090	13.4%	2.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 385 364	2 386 280	324 644	13.6%	357 902	15.0%	520 386	21.8%	345 104	14.5%	1 548 037	64.9%	290 546	56.9%	18.8%
Employee related costs	390 960	400 764	33 632	8.6%	102 595	26.2%	204 355	51.0%	126 847	31.7%	467 428	116.6%	102 591	107.8%	23.6%
Remuneration of councillors	32 370	32 370	2 481	7.7%	-	-	19 747	61.0%	8 531	26.4%	30 759	95.0%	9 586	105.3%	(11.0%)
Debt impairment	280 000	280 000	80 896	28.9%	-	-	193	.1%	31 889	11.4%	112 978	40.3%	-	-	(100.0%)
Depreciation and asset impairment	552 750	552 750	637	.1%	-	-	-	-	-	-	637	.1%	1 212	.2%	(100.0%)
Finance charges	110 500	110 500	23 670	21.4%	-	-	71 035	64.3%	-	-	94 705	85.7%	33 360	128.5%	(100.0%)
Bulk purchases	550 000	535 000	118 219	21.5%	150 988	27.5%	94 196	17.6%	75 847	14.2%	439 250	82.1%	72 334	77.3%	4.9%
Other Materials	101 523	25 956	3 472	3.4%	4 606	4.5%	7 063	27.2%	7 207	27.8%	22 349	86.1%	6 518	24.1%	10.6%
Contracted services	184 500	248 078	25 101	13.6%	51 703	28.0%	66 331	26.7%	73 682	29.7%	216 816	87.4%	50 306	122.5%	46.5%
Transfers and grants	12 000	4 051	4 051	33.8%	-	-	-	-	-	-	4 051	100.0%	-	80.2%	-
Other expenditure	170 761	196 812	32 485	19.0%	48 011	28.1%	57 466	29.2%	21 101	10.7%	159 062	80.8%	14 639	63.3%	44.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(595 364)	(595 364)	213 581		93 760		(250 219)		(57 800)		(679)		(53 996)		
Transfers recognised - capital	285 258	285 258	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(310 106)	(310 106)	213 581		93 760		(250 219)		(57 800)		(679)		(53 996)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(310 106)	(310 106)	213 581		93 760		(250 219)		(57 800)		(679)		(53 996)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(310 106)	(310 106)	213 581		93 760		(250 219)		(57 800)		(679)		(53 996)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(310 106)	(310 106)	213 581		93 760		(250 219)		(57 800)		(679)		(53 996)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	285 258	314 227	36 280	12.7%	64 365	22.6%	57 445	18.3%	51 628	16.4%	209 718	66.7%	49 349	53.5%	4.6%
National Government	285 258	285 258	36 253	12.7%	39 382	13.8%	57 154	20.0%	40 020	14.0%	172 808	60.6%	48 954	54.8%	(18.3%)
Provincial Government	-	-	-	-	-	-	-	-	8 461	-	8 461	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	285 258	285 258	36 253	12.7%	39 382	13.8%	57 154	20.0%	48 480	17.0%	181 269	63.5%	48 954	54.8%	(1.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	28 969	27	-	24 983	-	291	1.0%	3 148	10.9%	28 449	98.2%	394	16.6%	698.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	285 258	314 227	36 280	12.7%	64 365	22.6%	57 445	18.3%	51 628	16.4%	209 718	66.7%	49 349	53.5%	4.6%
Governance and Administration	-	28 846	27	-	24 866	-	284	1.0%	173	.6%	25 350	87.9%	394	334.3%	(56.3%)
Executive & Council	-	79	-	-	-	-	236	298.9%	15	18.4%	250	317.3%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	43	-	33	-	76	-	-	20.0%	(100.0%)
Corporate Services	-	28 767	27	-	24 866	-	5	-	125	.4%	25 024	87.0%	394	-	(68.3%)
Community and Public Safety	9 500	9 500	-	-	409	4.3%	-	-	2 930	30.8%	3 339	35.2%	-	17.2%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	9 500	9 500	-	-	409	4.3%	-	-	-	-	409	4.3%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	2 930	-	2 930	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	70 000	70 117	19 364	27.7%	15 369	22.0%	18 229	26.0%	19 908	28.4%	72 870	103.9%	21 758	53.9%	(8.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	70 000	70 117	19 364	27.7%	15 369	22.0%	18 229	26.0%	19 908	28.4%	72 870	103.9%	21 758	53.9%	(8.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	205 758	205 765	16 889	8.2%	23 721	11.5%	38 931	18.9%	28 617	13.9%	108 158	52.6%	27 196	58.7%	5.2%
Electricity	4 758	4 758	-	-	-	-	-	-	2 609	54.8%	2 609	54.8%	6 539	80.9%	(60.1%)
Water	157 000	157 007	13 106	8.3%	20 510	13.1%	30 543	19.5%	18 076	11.5%	82 235	52.4%	13 313	58.0%	35.8%
Waste Water Management	44 000	44 000	3 783	8.6%	3 210	7.3%	8 388	19.1%	7 933	18.0%	23 314	53.0%	7 344	45.0%	8.0%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	114.0%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 783 428	1 783 428	615 059	34.5%	467 528	26.2%	572 779	32.1%	231 498	13.0%	1 886 864	105.8%	232 700	103.1%	(.5%)
Property rates, penalties and collection charges	243 299	243 299	43 324	17.8%	46 114	19.0%	48 141	19.8%	41 358	17.0%	178 936	73.5%	42 878	72.6%	(3.5%)
Service charges	553 939	553 939	147 026	26.5%	165 704	29.9%	152 876	27.6%	143 145	25.8%	608 750	109.9%	140 642	113.3%	1.8%
Other revenue	57 984	57 984	61 990	106.9%	46 868	80.8%	63 202	109.0%	46 996	81.0%	219 056	377.8%	45 446	280.7%	3.4%
Government - operating	627 887	627 887	262 457	41.8%	208 842	33.3%	156 236	24.9%	-	-	627 535	99.9%	-	103.7%	-
Government - capital	285 258	285 258	95 086	33.3%	-	-	152 324	53.4%	-	-	247 410	86.7%	-	66.9%	-
Interest	15 060	15 060	5 177	34.4%	-	-	-	-	-	-	5 177	34.4%	3 734	131.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 441 678)	(1 441 678)	(579 085)	40.2%	(380 982)	26.4%	(419 047)	29.1%	(285 352)	19.8%	(1 664 465)	115.5%	(276 336)	116.0%	3.3%
Suppliers and employees	(1 436 413)	(1 436 413)	(575 076)	40.0%	(380 982)	26.5%	(419 047)	29.2%	(285 352)	19.9%	(1 660 456)	115.6%	(276 336)	116.2%	3.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 265)	(5 265)	(4 009)	76.1%	-	-	-	-	-	-	(4 009)	76.1%	-	80.2%	-
Net Cash from/(used) Operating Activities	341 750	341 750	35 974	10.5%	86 546	25.3%	153 732	45.0%	(53 853)	(15.8%)	222 399	65.1%	(43 636)	50.9%	23.4%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(285 258)	(285 258)	(28 108)	9.9%	(64 365)	22.6%	(58 624)	20.6%	(52 478)	18.4%	(203 575)	71.4%	(49 349)	53.5%	6.3%
Capital assets	(285 258)	(285 258)	(28 108)	9.9%	(64 365)	22.6%	(58 624)	20.6%	(52 478)	18.4%	(203 575)	71.4%	(49 349)	53.5%	6.3%
Net Cash from/(used) Investing Activities	(285 258)	(285 258)	(28 108)	9.9%	(64 365)	22.6%	(58 624)	20.6%	(52 478)	18.4%	(203 575)	71.4%	(49 349)	53.5%	6.3%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	2 759	##############	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	2 759	(385 974 000.0%)	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	2 759	##############	(100.0%)
Net Increase/(Decrease) in cash held	56 492	56 492	7 866	13.9%	22 180	39.3%	95 109	168.4%	(106 331)	(188.2%)	18 825	33.3%	(90 225)	36.0%	17.9%
Cash/cash equivalents at the year begin:	484	484	5 199	1 074.3%	13 066	2 699.8%	35 246	7 282.9%	130 355	26 935.4%	5 199	1 074.3%	106 126	1 074.3%	22.8%
Cash/cash equivalents at the year end:	56 976	56 976	13 066	22.9%	35 246	61.9%	130 355	228.8%	24 024	42.2%	24 024	42.2%	15 901	52.6%	51.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 305	3.7%	14 335	2.8%	15 287	3.0%	466 332	90.5%	515 259	26.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42 505	16.6%	15 048	5.9%	13 302	5.2%	184 686	72.3%	255 541	13.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 766	3.7%	13 833	2.4%	12 175	2.1%	536 138	91.8%	583 911	30.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 875	3.8%	4 249	2.7%	4 393	2.8%	141 628	90.7%	156 145	8.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 992	5.6%	3 139	2.2%	2 932	2.1%	128 947	90.2%	143 010	7.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 740	6.2%	11 660	4.1%	11 689	4.1%	244 731	85.6%	285 820	14.7%	-	-	-	-
Total By Income Source	115 182	5.9%	62 264	3.2%	59 779	3.1%	1 702 461	87.8%	1 939 686	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 694	6.5%	5 069	5.0%	6 395	6.2%	84 160	82.3%	102 317	5.3%	-	-	-	-
Commercial	51 848	14.0%	17 908	4.8%	16 398	4.4%	283 223	76.7%	369 376	19.0%	-	-	-	-
Households	54 821	3.6%	37 916	2.5%	35 592	2.4%	1 376 070	91.5%	1 504 399	77.6%	-	-	-	-
Other	1 820	(5.0%)	1 371	(3.8%)	1 394	(3.8%)	(40 992)	112.6%	(36 407)	(1.9%)	-	-	-	-
Total By Customer Group	115 182	5.9%	62 264	3.2%	59 779	3.1%	1 702 461	87.8%	1 939 686	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	47 061	41.1%	58 161	50.8%	1 176	1.0%	8 160	7.1%	114 557	33.6%
Bulk Water	26 332	15.9%	26 408	15.9%	7 624	4.6%	105 686	63.6%	166 050	48.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 654	34.7%	11 574	20.4%	7 507	13.3%	17 900	31.6%	56 634	16.6%
Auditor-General	68	1.8%	56	1.5%	97	2.6%	3 552	94.1%	3 773	1.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	93 115	27.3%	96 198	28.2%	16 405	4.8%	135 297	39.7%	341 015	100.0%

Contact Details

Municipal Manager	Mr Morris Maluleka	012 318 9221
Financial Manager	Mr Khathutshelo Maposa	012 318 9221

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RUSTENBURG (NW373)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	4 779 287	4 779 287	1 193 283	25.0%	821 174	17.2%	1 019 885	21.3%	1 002 247	21.0%	4 036 589	84.5%	-	39.0%	(100.0%)
Property rates	340 075	340 075	91 831	27.0%	86 150	25.3%	56 013	16.5%	85 924	25.3%	319 919	94.1%	-	49.2%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	265	-	13	-	278	-	-	-	(100.0%)
Service charges - electricity revenue	1 976 897	1 976 897	588 366	29.8%	485 929	24.6%	519 780	26.3%	638 300	32.3%	2 232 375	112.9%	-	40.8%	(100.0%)
Service charges - water revenue	581 946	581 946	134 849	23.2%	112 787	19.4%	97 920	16.8%	109 255	18.8%	454 812	78.2%	-	35.0%	(100.0%)
Service charges - sanitation revenue	314 414	314 414	32 472	10.3%	31 848	10.1%	33 439	10.6%	37 389	11.9%	135 148	43.0%	-	22.8%	(100.0%)
Service charges - refuse revenue	157 730	157 730	26 183	16.6%	27 607	17.5%	30 355	19.2%	(245)	(.2%)	83 899	53.2%	-	44.9%	(100.0%)
Service charges - other	254	254	-	-	3	1.1%	-	-	-	-	3	1.1%	-	66.5%	-
Rental of facilities and equipment	16 581	16 581	7 676	46.3%	7 397	44.6%	4 169	25.1%	2 688	16.2%	21 929	132.3%	-	14.3%	(100.0%)
Interest earned - external investments	19 569	19 569	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	250 278	250 278	50 588	20.2%	30 418	12.2%	74 263	29.7%	82 973	33.2%	238 242	95.2%	-	58.7%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	358	-	358	-	-	-	(100.0%)
Fines	17 748	17 748	562	3.2%	995	5.6%	1 121	6.3%	1 536	8.7%	4 214	23.7%	-	877.9%	(100.0%)
Licences and permits	9 653	9 653	1 052	10.9%	2 972	30.8%	2 345	24.3%	9 102	94.3%	15 472	160.3%	-	9.2%	(100.0%)
Agency services	131 944	131 944	6 127	4.6%	31 018	23.5%	24 248	18.4%	30 225	22.9%	91 618	69.4%	-	76.1%	(100.0%)
Transfers recognised - operational	703 274	703 274	251 572	35.8%	1 595	.2%	172 820	24.6%	1 404	.2%	427 391	60.8%	-	34.2%	(100.0%)
Other own revenue	141 845	141 845	2 006	1.4%	2 454	1.7%	3 148	2.2%	3 323	2.3%	10 931	7.7%	-	2.1%	(100.0%)
Gains on disposal of PPE	117 080	117 080	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 772 532	4 772 532	1 073 283	22.5%	944 638	19.8%	903 755	18.9%	944 195	19.8%	3 865 871	81.0%	-	33.8%	(100.0%)
Employee related costs	689 646	689 646	188 119	27.3%	168 290	24.4%	172 613	25.0%	186 666	27.1%	715 688	103.8%	-	47.9%	(100.0%)
Remuneration of councillors	56 614	56 614	14 142	25.0%	13 648	24.1%	15 169	26.8%	5 099	9.0%	48 058	84.9%	-	53.9%	(100.0%)
Debt impairment	539 436	539 436	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	446 984	446 984	92 111	20.6%	89 921	20.1%	94 782	21.2%	92 727	20.7%	369 541	82.7%	-	-	(100.0%)
Finance charges	100 026	100 026	3 898	3.9%	18 178	18.2%	2 999	3.0%	21 022	21.0%	46 097	46.1%	-	33.2%	(100.0%)
Bulk purchases	2 008 835	2 008 835	664 331	33.1%	526 781	26.2%	497 423	24.8%	480 303	23.9%	2 168 839	108.0%	-	48.0%	(100.0%)
Other Materials	244 627	244 627	-	-	3 071	1.3%	-	-	-	-	3 071	1.3%	-	83.3%	-
Contracted services	315 325	315 325	47 121	14.9%	69 923	22.2%	72 095	22.9%	107 709	34.2%	296 847	94.1%	-	19.5%	(100.0%)
Transfers and grants	16 938	16 938	228	1.3%	285	1.7%	235	1.4%	134	.8%	882	5.2%	-	2.7%	(100.0%)
Other expenditure	354 102	354 102	63 332	17.9%	54 541	15.4%	48 439	13.7%	50 534	14.3%	216 847	61.2%	-	13.5%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 755	6 755	120 000		(123 464)		116 130		58 052		170 719		-		
Transfers recognised - capital	506 885	506 885	35	-	-	-	29 348	5.8%	73 626	14.5%	103 009	20.3%	-	43.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	1 528	-	1 438	-	-	-	827	-	3 794	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	513 640	513 640	121 563		(122 025)		145 478		132 505		277 521		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	513 640	513 640	121 563		(122 025)		145 478		132 505		277 521		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	513 640	513 640	121 563		(122 025)		145 478		132 505		277 521		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	513 640	513 640	121 563		(122 025)		145 478		132 505		277 521		-		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	829 492	829 492	129 929	15.7%	103 041	12.4%	206 519	24.9%	137 706	16.6%	577 195	69.6%	-	53.6%	(100.0%)
National Government	505 828	505 828	129 929	25.7%	102 304	20.2%	190 155	37.6%	121 776	24.1%	544 165	107.6%	-	63.9%	(100.0%)
Provincial Government	1 057	1 057	-	-	737	69.8%	122	11.6%	327	30.9%	1 186	112.2%	-	13.9%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	506 885	506 885	129 929	25.6%	103 041	20.3%	190 277	37.5%	122 103	24.1%	545 351	107.6%	-	63.6%	(100.0%)
Borrowing	203 000	203 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	119 607	119 607	-	-	-	-	16 241	13.6%	15 603	13.0%	31 844	26.6%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	829 492	829 492	129 929	15.7%	103 041	12.4%	206 519	24.9%	137 706	16.6%	577 195	69.6%	-	53.6%	(100.0%)
Governance and Administration	17 800	17 800	-	-	1 176	6.6%	1 666	9.4%	1 020	5.7%	3 862	21.7%	-	-	(100.0%)
Executive & Council	7 800	7 800	-	-	1	-	18	.2%	27	.3%	46	.6%	-	-	(100.0%)
Budget & Treasury Office	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	1 175	-	1 648	-	994	-	3 817	-	-	-	(100.0%)
Community and Public Safety	42 164	42 164	2 600	6.2%	3 766	8.9%	7 912	18.8%	8 231	19.5%	22 508	53.4%	-	13.3%	(100.0%)
Community & Social Services	13 557	13 557	-	-	1 217	9.0%	5 447	40.2%	8 125	59.9%	14 790	109.1%	-	13.3%	(100.0%)
Sport And Recreation	7 107	7 107	-	-	17	.2%	133	1.9%	87	1.2%	237	3.3%	-	-	(100.0%)
Public Safety	19 000	19 000	2 600	13.7%	2 532	13.3%	2 331	12.3%	18	.1%	7 481	39.4%	-	-	(100.0%)
Housing	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	277 321	277 321	100 576	36.3%	67 424	24.3%	166 138	59.9%	76 583	27.6%	410 721	148.1%	-	73.4%	(100.0%)
Planning and Development	26 803	26 803	25 636	95.6%	13 883	51.8%	131 068	489.0%	8 425	31.4%	179 012	667.9%	-	-	(100.0%)
Road Transport	250 518	250 518	74 941	29.9%	53 540	21.4%	35 071	14.0%	68 158	27.2%	231 709	92.5%	-	73.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	363 557	363 557	26 753	7.4%	30 676	8.4%	30 803	8.5%	51 872	14.3%	140 104	38.5%	-	42.7%	(100.0%)
Electricity	66 238	66 238	713	1.1%	-	-	2 177	3.3%	8 766	13.2%	11 656	17.6%	-	51.8%	(100.0%)
Water	147 141	147 141	13 780	9.4%	10 831	7.4%	18 145	12.3%	29 878	20.3%	72 634	49.4%	-	36.1%	(100.0%)
Waste Water Management	142 131	142 131	10 595	7.5%	19 507	13.7%	8 361	5.9%	10 211	7.2%	48 675	34.2%	-	103.8%	(100.0%)
Waste Management	8 047	8 047	1 664	20.7%	338	4.2%	2 119	26.3%	3 017	37.5%	7 139	88.7%	-	24.2%	(100.0%)
Other	128 650	128 650	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	4 787 395	4 720 690	1 193 286	24.9%	837 626	17.5%	1 231 646	26.1%	1 988 223	42.1%	5 250 780	111.2%	-	46.7%	(100.0%)
Property rates, penalties and collection charges	309 064	309 064	92 110	29.8%	86 128	27.9%	90 794	29.4%	85 796	27.8%	354 827	114.8%	-	38.3%	(100.0%)
Service charges	2 680 554	2 450 554	781 838	29.2%	674 626	25.2%	682 339	27.8%	1 653 526	67.5%	3 792 330	154.8%	-	34.6%	(100.0%)
Other revenue	317 771	317 771	17 178	5.4%	44 859	14.1%	35 088	11.0%	47 529	15.0%	144 654	45.5%	-	114.2%	(100.0%)
Government - operating	703 274	837 371	251 572	35.8%	1 595	.2%	299 788	35.8%	8 382	1.0%	561 336	67.0%	-	61.0%	(100.0%)
Government - capital	506 885	536 082	-	-	-	-	49 233	9.2%	109 930	20.5%	159 162	29.7%	-	68.6%	(100.0%)
Interest	269 847	269 847	50 588	18.7%	30 418	11.3%	74 405	27.6%	83 060	30.8%	238 470	88.4%	-	581.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 786 112)	(3 871 502)	(996 922)	26.3%	(852 415)	22.5%	(903 382)	23.3%	(1 155 972)	29.9%	(3 908 692)	101.0%	-	37.7%	(100.0%)
Suppliers and employees	(3 669 148)	(3 697 925)	(994 516)	27.1%	(832 506)	22.7%	(901 078)	24.4%	(1 135 477)	30.7%	(3 863 576)	104.5%	-	38.0%	(100.0%)
Finance charges	(100 026)	(156 639)	(2 038)	2.0%	(19 668)	19.7%	(2 067)	1.3%	(20 402)	13.0%	(44 175)	28.2%	-	33.7%	(100.0%)
Transfers and grants	(16 938)	(16 938)	(368)	2.2%	(241)	1.4%	(237)	1.4%	(94)	.6%	(940)	5.6%	-	2.5%	(100.0%)
Net Cash from/(used) Operating Activities	1 001 282	849 187	196 363	19.6%	(14 790)	(1.5%)	328 264	38.7%	832 250	98.0%	1 342 088	158.0%	-	82.5%	(100.0%)
Cash Flow from Investing Activities															
Receipts	117 080	64 690	(91)	(.1%)	(169)	(.1%)	377	.6%	754	1.2%	871	1.3%	-	-	(100.0%)
Proceeds on disposal of PPE	117 080	64 690	-	-	-	-	293	.5%	268	.4%	561	.9%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	206	-	206	-	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(91)	-	(169)	-	84	-	281	-	104	-	-	-	(100.0%)
Payments	(829 492)	(858 690)	(129 929)	15.7%	(103 212)	12.4%	(230 456)	26.8%	(138 315)	16.1%	(601 912)	70.1%	-	35.4%	(100.0%)
Capital assets	(829 492)	(858 690)	(129 929)	15.7%	(103 212)	12.4%	(230 456)	26.8%	(138 315)	16.1%	(601 912)	70.1%	-	35.4%	(100.0%)
Net Cash from/(used) Investing Activities	(712 412)	(794 000)	(130 020)	18.3%	(103 381)	14.5%	(230 079)	29.0%	(137 560)	17.3%	(601 041)	75.7%	-	40.1%	(100.0%)
Cash Flow from Financing Activities															
Receipts	82 275	82 275	(52)	(.1%)	(29 773)	(36.2%)	1 037	1.3%	708	.9%	(28 080)	(34.1%)	-	(21.2%)	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	40	-	40	-	-	-	(100.0%)
Borrowing long term/refinancing	80 000	80 000	(1 778)	(2.2%)	(29 222)	(36.5%)	-	-	-	-	(31 000)	(38.8%)	-	-	-
Increase (decrease) in consumer deposits	2 275	2 275	1 726	75.9%	(551)	(24.2%)	1 037	45.6%	668	29.4%	2 880	126.6%	-	-	(100.0%)
Payments	(85 515)	(85 515)	-	-	(2 905)	3.4%	(1 936)	2.3%	(3 277)	3.8%	(8 118)	9.5%	-	-	(100.0%)
Repayment of borrowing	(85 515)	(85 515)	-	-	(2 905)	3.4%	(1 936)	2.3%	(3 277)	3.8%	(8 118)	9.5%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(3 240)	(3 240)	(52)	1.6%	(32 678)	1 008.6%	(899)	27.7%	(2 570)	79.3%	(36 198)	1 117.3%	-	.9%	(100.0%)
Net Increase/(Decrease) in cash held	285 630	51 948	66 292	23.2%	(150 849)	(52.8%)	97 286	187.3%	692 120	1 332.3%	704 849	1 356.8%	-	168.3%	(100.0%)
Cash/cash equivalents at the year begin:	376 968	376 968	230 634	61.2%	296 926	78.8%	146 076	38.8%	243 362	64.6%	230 634	61.2%	710 703	300.5%	(65.8%)
Cash/cash equivalents at the year end:	662 598	428 916	296 926	44.8%	146 076	22.0%	243 362	56.7%	935 483	218.1%	935 483	218.1%	710 703	188.5%	31.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	43 741	3.2%	28 896	2.1%	32 774	2.4%	1 274 697	92.4%	1 380 108	29.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	235 719	26.9%	60 993	7.0%	48 663	5.6%	529 688	60.5%	875 063	18.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	26 497	8.6%	14 187	4.6%	8 998	2.9%	260 111	84.0%	309 793	6.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 299	3.5%	8 631	2.5%	7 212	2.1%	321 077	91.9%	349 220	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 847	3.2%	8 235	2.2%	7 306	1.9%	348 104	92.7%	375 492	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	714	3.2%	654	2.9%	619	2.8%	20 395	91.1%	22 381	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	23 752	1.9%	23 911	2.0%	23 188	1.9%	1 154 036	94.2%	1 224 888	26.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 421)	(1.5%)	(1 433)	(.9%)	3 127	1.9%	162 088	100.5%	161 362	3.4%	-	-	-	-
Total By Income Source	352 149	7.5%	144 075	3.1%	131 887	2.8%	4 070 196	86.6%	4 698 307	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	352 149	7.5%	144 075	3.1%	131 887	2.8%	4 070 196	86.6%	4 698 307	100.0%	-	-	-	-
Total By Customer Group	352 149	7.5%	144 075	3.1%	131 887	2.8%	4 070 196	86.6%	4 698 307	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	211 202	51.1%	235	.1%	233	.1%	201 350	48.8%	413 019	46.5%
Bulk Water	34 853	104.7%	-	-	-	-	(1 567)	(4.7%)	33 286	3.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	262 530	69.1%	19 675	5.2%	(20 791)	(5.5%)	118 409	31.2%	379 824	42.8%
Auditor-General	97	100.0%	-	-	-	-	-	-	97	-
Other	767	1.3%	1 093	1.8%	461	.8%	58 921	96.2%	61 242	6.9%
Total	509 449	57.4%	21 003	2.4%	(20 097)	(2.3%)	377 113	42.5%	887 468	100.0%

Contact Details

Municipal Manager	Ms Nqobile Sithole	014 590 3551
Financial Manager	Ms Vivian Mdhluli	014 590 3129

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KGETLENGRIVIER (NW374)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	239 528	239 528	23 978	10.0%	9 883	4.1%	29 473	12.3%	-	-	63 334	26.4%	3 490 468	3 271.2%	(100.0%)
Property rates	8 000	8 000	1 917	24.0%	1 276	16.0%	2 127	26.6%	-	-	5 321	66.5%	(635)	66.5%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	43 936	43 936	1 124	2.6%	129	.3%	598	1.4%	-	-	1 851	4.2%	(453)	60.7%	(100.0%)
Service charges - water revenue	10 194	10 194	(26 569)	(260.6%)	1 299	12.7%	2 046	20.1%	-	-	(23 224)	(227.8%)	3 496 494	69 840.1%	(100.0%)
Service charges - sanitation revenue	4 599	4 599	798	17.3%	530	11.5%	752	16.4%	-	-	2 081	45.2%	(247)	46.0%	(100.0%)
Service charges - refuse revenue	2 298	2 298	605	26.3%	400	17.4%	596	25.9%	-	-	1 601	69.7%	(183)	71.0%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	(7)	-	(100.0%)
Rental of facilities and equipment	190	190	4	2.3%	-	-	-	-	-	-	4	2.3%	-	55.9%	-
Interest earned - external investments	50	50	3	5.1%	-	-	-	-	-	-	3	5.1%	(1)	36.9%	(100.0%)
Interest earned - outstanding debtors	18 000	18 000	1 564	8.7%	3 157	17.5%	3 375	18.7%	-	-	8 097	45.0%	(1 445)	61.7%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	35 000	35 000	2 951	8.4%	-	-	-	-	-	-	2 951	8.4%	-	58.0%	-
Licences and permits	9 250	9 250	4 802	51.9%	2 264	24.5%	1	-	-	-	7 066	76.4%	(1 274)	31.5%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	86 350	86 350	36 666	42.5%	770	.9%	16 496	19.1%	-	-	53 932	62.5%	-	102.2%	-
Other own revenue	16 986	16 986	114	.7%	56	.3%	3 482	20.5%	-	-	3 652	21.5%	(1 780)	(1.3%)	(100.0%)
Gains on disposal of PPE	4 675	4 675	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	228 993	228 993	20 266	8.9%	19 036	8.3%	65 567	28.6%	-	-	104 869	45.8%	35 750	67.5%	(100.0%)
Employee related costs	50 787	50 787	14 957	29.4%	9 831	19.4%	15 805	31.1%	-	-	40 592	79.9%	4 209	97.3%	(100.0%)
Remuneration of councillors	5 550	5 550	1 319	23.8%	746	13.4%	1 205	21.7%	-	-	3 270	58.9%	440	85.6%	(100.0%)
Debt impairment	18 000	18 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	45 004	45 004	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	48.4%	-
Bulk purchases	29 051	29 051	-	-	3 767	13.0%	18 461	63.5%	-	-	22 228	76.5%	2 661	93.1%	(100.0%)
Other Materials	24 662	24 662	-	-	-	-	-	-	-	-	-	-	-	84.5%	-
Contracted services	6 387	6 387	37	.6%	-	-	3 030	47.4%	-	-	3 067	48.0%	7 039	158.1%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	48 553	48 553	3 953	8.1%	4 693	9.7%	27 066	55.7%	-	-	35 712	73.6%	21 401	106.1%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 535	10 535	3 712		(9 153)		(36 094)		-		(41 535)		3 454 718		
Transfers recognised - capital	59 122	59 122	-	-	-	-	94 087	159.1%	-	-	94 087	159.1%	-	130.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	69 658	69 658	3 712		(9 153)		57 993		-		52 552		3 454 718		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	69 658	69 658	3 712		(9 153)		57 993		-		52 552		3 454 718		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	69 658	69 658	3 712		(9 153)		57 993		-		52 552		3 454 718		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	69 658	69 658	3 712		(9 153)		57 993		-		52 552		3 454 718		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	59 122	59 122	1 100	1.9%	-	-	11 360	19.2%	9 165	15.5%	21 625	36.6%	-	31.3%	(100.0%)
National Government	59 122	59 122	1 100	1.9%	-	-	11 360	19.2%	9 165	15.5%	21 625	36.6%	-	31.3%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	59 122	59 122	1 100	1.9%	-	-	11 360	19.2%	9 165	15.5%	21 625	36.6%	-	31.3%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	59 122	59 122	1 100	1.9%	-	-	11 360	19.2%	9 165	15.5%	21 625	36.6%	-	31.3%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 500	10 500	-	-	-	-	8 360	79.6%	1 789	17.0%	10 149	96.7%	-	34.6%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 500	10 500	-	-	-	-	8 360	79.6%	1 789	17.0%	10 149	96.7%	-	34.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	48 622	48 622	1 100	2.3%	-	-	3 000	6.2%	7 377	15.2%	11 477	23.6%	-	28.5%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	48 622	48 622	1 100	2.3%	-	-	3 000	6.2%	7 377	15.2%	11 477	23.6%	-	28.5%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	238 523	238 523	71 378	29.9%	48 981	20.5%	124 690	52.3%	6 200	2.6%	251 249	105.3%	19 485	113.7%	(68.2%)
Property rates, penalties and collection charges	4 800	4 800	568	11.8%	355	7.4%	730	15.2%	406	8.4%	2 059	42.9%	649	53.2%	(37.5%)
Service charges	47 161	47 161	7 440	15.8%	6 098	12.9%	7 975	16.9%	3 008	6.4%	24 521	52.0%	4 328	56.7%	(30.5%)
Other revenue	37 440	37 440	26 622	71.1%	8 192	21.9%	5 227	14.0%	2 730	7.3%	42 772	114.2%	11 366	291.7%	(76.0%)
Government - operating	86 350	86 350	36 666	42.5%	21 049	24.4%	16 496	19.1%	-	-	74 211	85.9%	3 000	107.5%	(100.0%)
Government - capital	59 122	59 122	-	-	13 205	22.3%	94 087	159.1%	-	-	107 292	181.5%	-	91.3%	-
Interest	3 650	3 650	81	2.2%	82	2.2%	175	4.8%	56	1.5%	394	10.8%	142	31.5%	(60.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(167 161)	(167 161)	(81 048)	48.5%	(30 035)	18.0%	(42 473)	25.4%	(53 824)	32.2%	(207 380)	124.1%	(19 295)	134.7%	179.0%
Suppliers and employees	(166 161)	(166 161)	(80 505)	48.5%	(29 602)	17.8%	(42 342)	25.5%	(53 751)	32.3%	(206 200)	124.1%	(19 196)	134.8%	180.0%
Finance charges	(1 000)	(1 000)	(543)	54.3%	(433)	43.3%	(131)	13.1%	(73)	7.3%	(1 180)	118.0%	(100)	104.7%	(27.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	71 362	71 362	(9 670)	(13.6%)	18 946	26.5%	82 217	115.2%	(47 625)	(66.7%)	43 868	61.5%	190	47.6%	(25 223.7%)
Cash Flow from Investing Activities															
Receipts	4 675	4 675	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	4 675	4 675	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(59 122)	(59 122)	(1 100)	1.9%	(13 205)	22.3%	(11 360)	19.2%	(17 843)	30.2%	(43 508)	73.6%	(536)	48.9%	3 230.0%
Capital assets	(59 122)	(59 122)	(1 100)	1.9%	(13 205)	22.3%	(11 360)	19.2%	(17 843)	30.2%	(43 508)	73.6%	(536)	48.9%	3 230.0%
Net Cash from/(used) Investing Activities	(54 447)	(54 447)	(1 100)	2.0%	(13 205)	24.3%	(11 360)	20.9%	(17 843)	32.8%	(43 508)	79.9%	(536)	54.6%	3 230.0%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	16 915	16 915	(10 770)	(63.7%)	5 742	33.9%	70 857	418.9%	(65 468)	(387.0%)	361	2.1%	(346)	11.0%	18 807.1%
Cash/cash equivalents at the year begin:	11 138	11 138	1 221	11.0%	(9 549)	(85.7%)	(3 808)	(34.2%)	67 049	602.0%	1 221	11.0%	1 567	10.8%	4 178.1%
Cash/cash equivalents at the year end:	28 053	28 053	(9 549)	(34.0%)	(3 808)	(13.6%)	67 049	239.0%	1 582	5.6%	1 582	5.6%	1 221	11.0%	29.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	39	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	39	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	0	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	5	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	33	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	39	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Thabo Ben Mothogoane(Acting)	014 543 2004
Financial Manager	Mr Sipho Ngwenya(Acting)	014 543 2004

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MOSES KOTANE (NW375)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	741 999	769 323	259 494	35.0%	208 962	28.2%	186 827	24.3%	84 677	11.0%	739 960	96.2%	81 865	111.4%	3.4%
Property rates	124 692	133 314	37 401	30.0%	33 513	26.9%	33 219	24.9%	33 811	25.4%	137 944	103.5%	(10 499)	64.4%	(422.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	130 716	168 994	47 707	36.5%	38 955	29.8%	38 140	22.6%	29 625	17.5%	154 428	91.4%	(8 857)	50.1%	(434.5%)
Service charges - sanitation revenue	3 195	2 417	737	23.1%	610	19.1%	625	25.9%	479	19.8%	2 451	101.4%	(65)	46.9%	(836.8%)
Service charges - refuse revenue	11 114	9 709	2 998	27.0%	2 240	20.2%	2 238	23.1%	(2 080)	(21.4%)	5 396	55.6%	(973)	19.0%	113.9%
Service charges - other	-	-	(1 636)	-	(130)	-	(0)	-	(2 745)	-	(4 511)	-	(150)	-	1 725.1%
Rental of facilities and equipment	-	-	1	-	34	-	6	-	2	-	42	-	(2)	-	(169.7%)
Interest earned - external investments	6 900	5 400	(87)	(1.3%)	170	2.5%	87	1.6%	126	2.3%	296	5.5%	(129)	5.2%	(198.4%)
Interest earned - outstanding debtors	64 000	58 479	11 656	18.2%	12 101	18.9%	13 051	22.3%	9 065	15.5%	45 874	78.4%	(5 336)	51.8%	(269.9%)
Dividends received	-	-	-	-	-	-	-	-	430	-	430	-	(545)	-	(178.9%)
Fines	5 000	4 500	-	-	1 309	26.2%	577	12.8%	465	10.3%	2 351	52.3%	-	71.0%	(100.0%)
Licences and permits	600	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	393 082	383 912	161 137	41.0%	118 765	30.2%	97 661	25.4%	14 182	3.7%	391 746	102.0%	108 564	170.6%	(86.9%)
Other own revenue	2 700	2 549	(421)	(15.6%)	1 395	51.7%	1 223	48.0%	1 316	51.6%	3 513	137.8%	(142)	72.7%	(1 024.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	858 517	890 602	183 437	21.4%	231 784	27.0%	187 418	21.0%	195 168	21.9%	797 807	89.6%	192 931	89.0%	1.2%
Employee related costs	233 218	217 222	48 728	20.9%	49 337	21.2%	47 856	22.0%	49 654	22.9%	195 575	90.0%	47 287	100.0%	5.0%
Remuneration of councillors	28 852	27 320	4 648	16.1%	4 673	16.2%	5 634	20.6%	7 871	28.8%	22 827	83.6%	4 657	75.6%	69.0%
Debt impairment	106 186	106 186	25 446	24.0%	25 446	24.0%	25 446	24.0%	25 447	24.0%	101 786	95.9%	24 113	96.0%	5.5%
Depreciation and asset impairment	130 138	140 092	32 535	25.0%	32 537	25.0%	34 144	24.4%	40 876	29.2%	140 091	100.0%	29 220	91.9%	39.9%
Finance charges	7 000	7 300	133	1.9%	1 430	20.4%	1 206	16.5%	-	-	2 770	37.9%	2 031	67.1%	(100.0%)
Bulk purchases	80 000	80 800	11 528	14.4%	26 501	33.1%	22 836	28.3%	19 447	24.1%	80 312	99.4%	19 480	92.2%	(.2%)
Other Materials	6 058	5 257	2 907	48.0%	142	2.3%	882	16.8%	634	12.1%	4 565	86.8%	1 597	-	(60.3%)
Contracted services	154 498	162 108	28 746	18.6%	36 569	23.7%	26 143	16.1%	34 904	21.5%	126 362	77.9%	39 662	97.2%	(12.0%)
Transfers and grants	-	-	-	-	-	-	-	-	22	-	22	-	-	-	(100.0%)
Other expenditure	112 567	144 318	28 765	25.6%	55 149	49.0%	23 269	16.1%	16 314	11.3%	123 497	85.6%	24 883	91.4%	(34.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(116 517)	(121 279)	76 057		(22 822)		(591)		(110 491)		(57 847)		(111 066)		
Transfers recognised - capital	204 883	-	-	-	-	-	-	-	135 808	-	135 808	-	-	9.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	88 366	(121 279)	76 057		(22 822)		(591)		25 317		77 961		(111 066)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	88 366	(121 279)	76 057		(22 822)		(591)		25 317		77 961		(111 066)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	88 366	(121 279)	76 057		(22 822)		(591)		25 317		77 961		(111 066)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	88 366	(121 279)	76 057		(22 822)		(591)		25 317		77 961		(111 066)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	241 734	241 734	32 900	13.6%	50 251	20.8%	33 505	13.9%	83 400	34.5%	200 056	82.8%	17 156	52.1%	386.1%
National Government	142 884	142 884	29 418	20.6%	43 964	30.8%	30 973	21.7%	80 912	56.6%	185 267	129.7%	16 819	64.2%	381.1%
Provincial Government	62 000	62 000	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	204 884	204 884	29 418	14.4%	43 964	21.5%	30 973	15.1%	80 912	39.5%	185 267	90.4%	16 819	60.9%	381.1%
Borrowing	14 000	14 000	-	-	1 579	11.3%	-	-	-	-	1 579	11.3%	-	-	-
Internally generated funds	22 850	22 850	3 482	15.2%	4 709	20.6%	2 531	11.1%	2 488	10.9%	13 209	57.8%	337	9.1%	637.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	241 734	241 734	32 900	13.6%	50 251	20.8%	33 505	13.9%	83 400	34.5%	200 056	82.8%	17 156	52.1%	386.1%
Governance and Administration	10 500	10 500	-	-	2 526	24.1%	6 913	65.8%	7 822	74.5%	17 260	164.4%	1 373	216.2%	469.7%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	10 500	10 500	-	-	-	-	12	.1%	-	-	12	.1%	-	(2.3%)	-
Corporate Services	-	-	-	-	2 526	-	6 901	-	7 822	-	17 249	-	1 373	-	469.7%
Community and Public Safety	26 724	26 724	8	-	2 438	9.1%	199	.7%	-	-	2 645	9.9%	321	4.7%	(100.0%)
Community & Social Services	21 974	21 974	8	-	2 438	11.1%	-	-	-	-	2 446	11.1%	209	2.9%	(100.0%)
Sport And Recreation	250	250	-	-	-	-	130	52.0%	-	-	130	52.0%	112	20.3%	(100.0%)
Public Safety	4 500	4 500	-	-	-	-	69	1.5%	-	-	69	1.5%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	48 598	48 598	12 950	26.6%	18 439	37.9%	8 034	16.5%	6 447	13.3%	45 870	94.4%	10 376	52.2%	(37.9%)
Planning and Development	-	-	-	-	-	-	721	-	1 496	-	2 218	-	-	-	(100.0%)
Road Transport	48 598	48 598	12 950	26.6%	18 439	37.9%	7 313	15.0%	4 951	10.2%	43 653	89.8%	10 376	52.2%	(52.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	155 912	155 912	19 942	12.8%	26 849	17.2%	18 358	11.8%	69 131	44.3%	134 280	86.1%	5 086	58.6%	1 259.4%
Electricity	9 800	9 800	-	-	1 286	13.1%	776	7.9%	7 189	73.4%	9 250	94.4%	42	12.6%	16 966.1%
Water	107 689	107 689	6 551	6.1%	9 760	9.1%	13 471	12.5%	61 939	57.5%	91 722	85.2%	3 629	71.8%	1 606.7%
Waste Water Management	27 000	27 000	8 994	33.3%	11 142	41.3%	2 463	9.1%	-	-	22 600	83.7%	465	30.6%	(100.0%)
Waste Management	11 423	11 423	4 396	38.5%	4 661	40.8%	1 648	14.4%	3	-	10 708	93.7%	950	40.8%	(99.7%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	840 146	840 146	279 092	33.2%	239 718	28.5%	326 224	38.8%	98 127	11.7%	943 160	112.3%	92 323	95.7%	6.3%
Property rates, penalties and collection charges	115 653	115 653	9 862	8.5%	72 267	62.5%	10 390	9.0%	10 004	8.7%	102 524	88.6%	53 759	85.9%	(81.4%)
Service charges	91 240	91 240	15 974	17.5%	11 381	12.5%	40 573	44.5%	24 849	27.2%	92 776	101.7%	20 457	76.5%	21.5%
Other revenue	3 350	3 350	266	8.0%	26 872	802.1%	6 511	194.4%	38 119	1 137.9%	71 768	2 142.3%	529	1 318.3%	7 105.6%
Government - operating	393 082	393 082	165 037	42.0%	119 700	30.5%	97 133	24.7%	14 182	3.6%	396 052	100.8%	-	115.2%	(100.0%)
Government - capital	204 883	204 883	79 535	38.8%	-	-	162 750	79.4%	-	-	242 285	118.3%	-	50.1%	-
Interest	31 939	31 939	8 417	26.4%	9 061	28.4%	8 867	27.8%	10 973	34.4%	37 318	116.8%	17 409	112.2%	(37.0%)
Dividends	-	-	-	-	437	-	-	-	-	-	437	-	170	-	(100.0%)
Payments	(622 191)	(622 191)	(218 909)	35.2%	(173 801)	27.9%	(166 871)	26.8%	(185 540)	29.8%	(745 121)	119.8%	(155 364)	117.6%	19.4%
Suppliers and employees	(615 191)	(615 191)	(218 776)	35.6%	(172 371)	28.0%	(165 665)	26.9%	(185 540)	30.2%	(742 351)	120.7%	(153 332)	118.6%	21.0%
Finance charges	(7 000)	(7 000)	(133)	1.9%	(1 430)	20.4%	(1 206)	17.2%	-	-	(2 770)	39.6%	(2 031)	31.8%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	217 955	217 955	60 183	27.6%	65 917	30.2%	159 352	73.1%	(87 413)	(40.1%)	198 039	90.9%	(63 041)	42.5%	38.7%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(241 733)	(241 733)	(32 321)	13.4%	(50 251)	20.8%	(33 505)	13.9%	(58 184)	24.1%	(174 260)	72.1%	(38 577)	66.2%	50.8%
Capital assets	(241 733)	(241 733)	(32 321)	13.4%	(50 251)	20.8%	(33 505)	13.9%	(58 184)	24.1%	(174 260)	72.1%	(38 577)	66.2%	50.8%
Net Cash from/(used) Investing Activities	(241 733)	(241 733)	(32 321)	13.4%	(50 251)	20.8%	(33 505)	13.9%	(58 184)	24.1%	(174 260)	72.1%	(38 577)	66.2%	50.8%
Cash Flow from Financing Activities															
Receipts	14 000	14 000	-	-	-	-	200	1.4%	-	-	200	1.4%	-	11.1%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	14 000	14 000	-	-	-	-	200	1.4%	-	-	200	1.4%	-	11.1%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 500)	(9 500)	-	-	(128)	1.3%	-	-	-	-	(128)	1.3%	-	44.6%	-
Repayment of borrowing	(9 500)	(9 500)	-	-	(128)	1.3%	-	-	-	-	(128)	1.3%	-	44.6%	-
Net Cash from/(used) Financing Activities	4 500	4 500	-	-	(128)	(2.8%)	200	4.4%	-	-	72	1.6%	-	125.1%	-
Net Increase/(Decrease) in cash held	(19 278)	(19 278)	27 862	(144.5%)	15 538	(80.6%)	126 048	(653.8%)	(145 596)	755.2%	23 851	(123.7%)	(101 618)	310.7%	43.3%
Cash/cash equivalents at the year begin:	30 982	30 982	4 097	13.2%	31 959	103.2%	47 496	153.3%	173 544	560.1%	4 097	13.2%	59 430	61.6%	192.0%
Cash/cash equivalents at the year end:	11 704	11 704	31 959	273.1%	47 496	405.8%	173 544	1 482.8%	27 948	238.8%	27 948	238.8%	(42 188)	(159.2%)	(166.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17 530	4.0%	246 322	55.7%	18 125	4.1%	159 997	36.2%	441 974	45.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 804	4.7%	7 623	3.7%	6 493	3.1%	184 292	88.5%	208 212	21.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	181	2.2%	178	2.2%	176	2.2%	7 641	93.5%	8 176	.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	847	1.6%	846	1.6%	844	1.6%	50 711	95.2%	53 249	5.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 127	1.3%	71 734	30.8%	2 987	1.3%	155 008	66.6%	232 857	23.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	-	1	-	1	-	30 539	100.0%	30 554	3.1%	-	-	-	-
Total By Income Source	31 503	3.2%	326 703	33.5%	28 626	2.9%	588 188	60.3%	975 020	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 184	3.9%	6 560	4.2%	5 891	3.8%	137 959	88.1%	156 595	16.1%	-	-	-	-
Commercial	11 399	6.4%	7 518	4.3%	4 879	2.8%	153 040	86.5%	176 835	18.1%	-	-	-	-
Households	13 750	2.2%	312 556	49.2%	17 669	2.8%	291 797	45.9%	635 772	65.2%	-	-	-	-
Other	170	2.9%	70	1.2%	187	3.2%	5 393	92.7%	5 819	.6%	-	-	-	-
Total By Customer Group	31 503	3.2%	326 703	33.5%	28 626	2.9%	588 188	60.3%	975 020	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 841	19.0%	12 855	31.2%	11 084	26.9%	9 466	23.0%	41 246	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7 841	19.0%	12 855	31.2%	11 084	26.9%	9 466	23.0%	41 246	100.0%

Contact Details

Municipal Manager	Mr Mokopane Vaaltyn Letsoalo	014 555 1307
Financial Manager	Mr M R Mkhize	014 555 1332

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: BOJANALA PLATINUM (DC37)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	329 874	376 674	134 635	40.8%	108 467	32.9%	81 863	21.7%	215	.1%	325 179	86.3%	679	108.0%	(68.4%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 500	1 500	189	12.6%	-	-	-	-	-	-	189	12.6%	329	146.3%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	328 124	327 374	134 250	40.9%	108 346	33.0%	81 727	25.0%	-	-	324 323	99.1%	277	108.2%	(100.0%)
Other own revenue	250	47 800	196	78.3%	121	48.4%	136	.3%	215	.4%	667	1.4%	73	27.7%	193.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	302 435	361 710	45 680	15.1%	99 379	32.9%	84 571	23.4%	104 444	28.9%	334 074	92.4%	65 035	100.1%	60.6%
Employee related costs	177 598	179 498	27 851	15.7%	42 095	23.7%	44 004	24.5%	44 990	25.1%	158 940	88.5%	40 431	101.9%	11.3%
Remuneration of councillors	17 672	17 672	3 265	18.5%	4 838	27.4%	5 093	28.8%	5 078	28.7%	18 274	103.4%	4 991	122.5%	1.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 000	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	100	-	-	-	0	-	-	-	-	-	0	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 781	-	1	-	1 633	58.7%	7 086	-	-	-	8 720	-	877	64.1%	(100.0%)
Contracted services	19 300	91 367	4 612	23.9%	36 279	188.0%	19 265	21.1%	46 680	51.1%	106 835	116.9%	4 709	120.0%	891.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	69 985	66 173	9 952	14.2%	14 534	20.8%	9 123	13.8%	7 696	11.6%	41 305	62.4%	14 026	95.9%	(45.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	27 439	14 964	88 955		9 088		(2 708)		(104 230)		(8 895)		(64 355)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 439	14 964	88 955		9 088		(2 708)		(104 230)		(8 895)		(64 355)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 439	14 964	88 955		9 088		(2 708)		(104 230)		(8 895)		(64 355)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 439	14 964	88 955		9 088		(2 708)		(104 230)		(8 895)		(64 355)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 439	14 964	88 955		9 088		(2 708)		(104 230)		(8 895)		(64 355)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	19 671	10 166	55	.3%	129	.7%	90	.9%	712	7.0%	987	9.7%	2 026	13.1%	(64.8%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 671	10 166	55	.3%	129	.7%	90	.9%	712	7.0%	987	9.7%	2 026	12.6%	(64.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	19 671	10 166	55	.3%	129	.7%	90	.9%	712	7.0%	987	9.7%	2 026	13.1%	(64.8%)
Governance and Administration	2 084	2 134	47	2.2%	129	6.2%	62	2.9%	521	24.4%	759	35.5%	-	4.5%	(100.0%)
Executive & Council	374	479	-	-	19	5.1%	46	9.6%	76	15.9%	141	29.5%	-	6.0%	(100.0%)
Budget & Treasury Office	1 710	150	21	1.2%	71	4.1%	16	10.4%	-	-	107	71.3%	-	2.5%	-
Corporate Services	-	1 505	26	-	39	-	-	-	445	29.6%	510	33.9%	-	-	(100.0%)
Community and Public Safety	733	779	9	1.2%	-	-	28	3.6%	92	11.8%	129	16.5%	-	5.3%	(100.0%)
Community & Social Services	158	158	9	5.5%	-	-	-	-	19	12.1%	28	17.6%	-	2.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	364	411	-	-	-	-	-	-	73	17.7%	73	17.7%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	211	211	-	-	-	-	28	13.3%	-	-	28	13.3%	-	-	-
Economic and Environmental Services	16 855	7 253	-	-	-	-	-	-	100	1.4%	100	1.4%	2 026	14.4%	(95.1%)
Planning and Development	4 728	126	-	-	-	-	-	-	100	78.8%	100	78.8%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	12 127	7 126	-	-	-	-	-	-	-	-	-	-	2 026	18.3%	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	329 874	376 674	137 821	41.8%	108 467	32.9%	82 081	21.8%	214	.1%	328 583	87.2%	679	101.1%	(68.4%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	250	47 800	336	134.5%	121	48.4%	166	.3%	214	.4%	838	1.8%	73	138.5%	193.2%
Government - operating	328 124	327 374	137 295	41.8%	108 346	33.0%	81 779	25.0%	-	-	327 420	100.0%	277	108.3%	(100.0%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	.2%	-
Interest	1 500	1 500	189	12.6%	-	-	136	9.1%	-	-	326	21.7%	329	107.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(287 585)	(354 710)	(72 304)	25.1%	(99 378)	34.6%	(84 571)	23.8%	(104 444)	29.4%	(360 697)	101.7%	(65 035)	101.7%	60.6%
Suppliers and employees	(287 485)	(354 710)	(72 304)	25.2%	(99 378)	34.6%	(84 571)	23.8%	(104 444)	29.4%	(360 697)	101.7%	(65 035)	102.5%	60.6%
Finance charges	(100)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	42 289	21 964	65 517	154.9%	9 088	21.5%	(2 489)	(11.3%)	(104 230)	(474.6%)	(32 114)	(146.2%)	(64 355)	95.0%	62.0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(19 672)	(10 167)	(55)	.3%	(129)	.7%	(90)	.9%	(712)	7.0%	(987)	9.7%	(2 026)	13.1%	(64.8%)
Capital assets	(19 672)	(10 167)	(55)	.3%	(129)	.7%	(90)	.9%	(712)	7.0%	(987)	9.7%	(2 026)	13.1%	(64.8%)
Net Cash from/(used) Investing Activities	(19 672)	(10 167)	(55)	.3%	(129)	.7%	(90)	.9%	(712)	7.0%	(987)	9.7%	(2 026)	13.1%	(64.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	22 617	11 797	65 462	289.4%	8 959	39.6%	(2 579)	(21.9%)	(104 942)	(889.6%)	(33 101)	(280.6%)	(66 381)	405.0%	58.1%
Cash/cash equivalents at the year begin:	7 800	2 340	2 335	29.9%	67 797	869.2%	76 756	3 280.2%	74 177	3 169.9%	2 335	99.8%	94 650	70.3%	(21.6%)
Cash/cash equivalents at the year end:	30 417	14 137	67 797	222.9%	76 756	252.3%	74 177	524.7%	(30 765)	(217.6%)	(30 765)	(217.6%)	28 269	210.6%	(208.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 999	100.0%	-	-	-	-	-	-	2 999	6.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 421	62.4%	2 704	26.3%	1 160	11.3%	8	.1%	10 294	23.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	20 142	63.9%	7 610	24.1%	3 154	10.0%	608	1.9%	31 514	70.3%
Total	29 562	66.0%	10 314	23.0%	4 314	9.6%	616	1.4%	44 806	100.0%

Contact Details

Municipal Manager	Mr Masego Jansen	014 590 4502
Financial Manager	Ms Masego Jansen	014 590 4501

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RATLOU (NW381)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	141 559	141 559	67 684	47.8%	38 068	26.9%	28 022	19.8%	2 081	1.5%	135 855	96.0%	1 425	99.5%	46.0%
Property rates	17 475	17 475	16 618	95.1%	-	-	-	-	-	-	16 618	95.1%	-	100.0%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 300	2 300	483	21.0%	507	22.0%	497	21.6%	522	22.7%	2 009	87.4%	452	83.4%	15.6%
Interest earned - external investments	3 700	3 700	1 017	27.5%	799	21.6%	721	19.5%	460	12.4%	2 996	81.0%	831	87.9%	(44.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	374	374	10	2.5%	6	1.7%	8	2.1%	364	97.2%	387	103.5%	9	113.6%	4 130.2%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	80	80	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	116 205	116 205	47 773	41.1%	36 551	31.5%	26 573	22.9%	477	.4%	111 374	95.8%	-	100.9%	(100.0%)
Other own revenue	1 424	1 424	1 784	125.3%	206	14.4%	223	15.6%	258	18.1%	2 471	173.5%	134	37.6%	92.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	148 708	148 708	33 545	22.6%	38 715	26.0%	33 839	22.8%	39 654	26.7%	145 752	98.0%	31 782	78.7%	24.8%
Employee related costs	73 177	73 177	17 259	23.6%	20 008	27.3%	17 630	24.1%	15 887	21.7%	70 785	96.7%	14 666	88.3%	8.3%
Remuneration of councillors	11 555	11 555	2 771	24.0%	2 762	23.9%	3 057	26.5%	2 801	24.2%	11 390	98.6%	2 772	101.4%	1.0%
Debt impairment	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 400	12 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	60	60	5	8.7%	17	27.9%	5	8.9%	14	23.5%	41	69.0%	9	46.9%	58.6%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	5 600	5 600	1 131	20.2%	777	13.9%	2 108	37.6%	3 481	62.2%	7 497	133.9%	2 564	123.0%	35.7%
Contracted services	9 773	9 773	1 204	12.3%	2 309	23.6%	1 758	18.0%	1 758	18.0%	7 029	71.9%	1 954	41.0%	(10.0%)
Transfers and grants	10 023	10 023	1 882	18.8%	2 918	29.1%	1 631	16.3%	1 215	12.1%	7 647	76.3%	2 201	52.9%	(44.8%)
Other expenditure	22 119	22 119	9 292	42.0%	9 924	44.9%	7 649	34.6%	14 498	65.5%	41 363	187.0%	7 615	119.4%	90.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 150)	(7 150)	34 140		(647)		(5 817)		(37 573)		(9 897)		(30 356)		
Transfers recognised - capital	28 867	28 867	4 254	14.7%	2 157	7.5%	-	-	4 479	15.5%	10 891	37.7%	-	112.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 717	21 717	38 394		1 510		(5 817)		(33 094)		994		(30 356)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 717	21 717	38 394		1 510		(5 817)		(33 094)		994		(30 356)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 717	21 717	38 394		1 510		(5 817)		(33 094)		994		(30 356)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 717	21 717	38 394		1 510		(5 817)		(33 094)		994		(30 356)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	32 709	32 709	14 545	44.5%	11 556	35.3%	4 608	14.1%	9 856	30.1%	40 566	124.0%	5 713	57.0%	72.5%
National Government	27 424	27 424	9 099	33.2%	8 605	31.4%	2 412	8.8%	4 479	16.3%	24 596	89.7%	-	58.2%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 424	27 424	9 099	33.2%	8 605	31.4%	2 412	8.8%	4 479	16.3%	24 596	89.7%	-	58.2%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 285	5 285	5 446	103.1%	2 951	55.8%	2 196	41.6%	5 376	101.7%	15 970	302.2%	5 713	55.9%	(5.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	32 709	32 709	14 545	44.5%	11 556	35.3%	4 608	14.1%	9 856	30.1%	40 566	124.0%	5 713	57.0%	72.5%
Governance and Administration	2 295	2 295	1 633	71.1%	829	36.1%	-	-	233	10.2%	2 695	117.4%	46	56.0%	403.7%
Executive & Council	980	980	1 606	163.9%	829	84.6%	-	-	148	15.1%	2 583	263.6%	46	4.0%	220.7%
Budget & Treasury Office	1 315	1 315	27	2.0%	-	-	-	-	32	2.4%	59	4.5%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	53	-	53	-	-	-	(100.0%)
Community and Public Safety	1 110	1 110	-	-	-	-	-	-	189	17.0%	189	17.0%	31	4.5%	508.3%
Community & Social Services	1 110	1 110	-	-	-	-	-	-	189	17.0%	189	17.0%	31	4.5%	508.3%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 304	29 304	12 913	44.1%	10 727	36.6%	4 608	15.7%	9 434	32.2%	37 682	128.6%	5 635	57.9%	67.4%
Planning and Development	11 404	11 404	12 913	113.2%	10 727	94.1%	4 608	40.4%	9 434	82.7%	37 682	330.4%	5 635	135.0%	67.4%
Road Transport	17 900	17 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	165 743	165 743	72 597	43.8%	49 241	29.7%	31 370	18.9%	8 347	5.0%	161 555	97.5%	2 173	112.8%	284.1%
Property rates, penalties and collection charges	13 106	13 106	10 969	83.7%	74	.6%	75	.6%	5 713	43.6%	16 832	128.4%	762	105.3%	649.6%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 864	3 864	2 972	76.9%	3 403	88.1%	3 795	98.2%	2 101	54.4%	12 270	317.5%	545	621.3%	285.7%
Government - operating	116 205	116 205	48 772	42.0%	34 965	30.1%	26 779	23.0%	74	.1%	110 590	95.2%	35	100.1%	110.6%
Government - capital	28 867	28 867	8 867	30.7%	10 000	34.6%	-	-	-	-	18 867	65.4%	-	100.0%	-
Interest	3 700	3 700	1 017	27.5%	799	21.6%	721	19.5%	460	12.4%	2 996	81.0%	831	91.2%	(44.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(132 308)	(132 308)	(30 998)	23.4%	(43 850)	33.1%	(35 427)	26.8%	(37 883)	28.6%	(148 158)	112.0%	(31 374)	103.7%	20.7%
Suppliers and employees	(121 617)	(121 617)	(29 785)	24.5%	(42 028)	34.6%	(34 164)	28.1%	(37 507)	30.8%	(143 485)	118.0%	(29 816)	108.6%	25.8%
Finance charges	(60)	(60)	(49)	82.4%	(11)	18.8%	(49)	81.2%	(49)	81.4%	(158)	263.9%	(32)	98.8%	53.1%
Transfers and grants	(10 631)	(10 631)	(1 163)	10.9%	(1 810)	17.0%	(1 214)	11.4%	(327)	3.1%	(4 515)	42.5%	(1 527)	42.7%	(78.6%)
Net Cash from/(used) Operating Activities	33 434	33 434	41 599	124.4%	5 391	16.1%	(4 057)	(12.1%)	(29 536)	(88.3%)	13 397	40.1%	(29 201)	148.9%	1.1%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 709)	(32 709)	(16 945)	51.8%	(11 556)	35.3%	(4 608)	14.1%	(9 298)	28.4%	(42 407)	129.7%	(3 261)	52.7%	185.1%
Capital assets	(32 709)	(32 709)	(16 945)	51.8%	(11 556)	35.3%	(4 608)	14.1%	(9 298)	28.4%	(42 407)	129.7%	(3 261)	52.7%	185.1%
Net Cash from/(used) Investing Activities	(32 709)	(32 709)	(16 945)	51.8%	(11 556)	35.3%	(4 608)	14.1%	(9 298)	28.4%	(42 407)	129.7%	(3 261)	52.7%	185.1%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Net Increase/(Decrease) in cash held	726	726	24 654	3 398.0%	(6 165)	(849.8%)	(8 665)	(1 194.3%)	(38 834)	(5 352.4%)	(29 011)	(3 998.4%)	(32 462)	(14.8%)	19.6%
Cash/cash equivalents at the year begin:	7 171	7 171	46 071	642.5%	70 725	986.3%	64 560	900.3%	55 894	779.5%	46 071	642.5%	78 533	102.6%	(28.8%)
Cash/cash equivalents at the year end:	7 896	7 896	70 725	895.7%	64 560	817.6%	55 894	707.9%	17 060	216.1%	17 060	216.1%	46 071	642.5%	(63.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(843)	(4.5%)	0	-	3	-	19 380	104.5%	18 540	79.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(108)	(2.3%)	(46)	(1.0%)	119	2.5%	4 822	100.7%	4 787	20.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(951)	(4.1%)	(46)	(.2%)	122	.5%	24 202	103.7%	23 327	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(812)	(27.4%)	3	.1%	42	1.4%	3 735	125.9%	2 968	12.7%	-	-	-	-
Commercial	(138)	(.7%)	(48)	(.2%)	78	.4%	20 194	100.5%	20 087	86.1%	-	-	-	-
Households	(1)	(.4%)	(1)	(.2%)	2	.7%	273	99.9%	273	1.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(951)	(4.1%)	(46)	(.2%)	122	.5%	24 202	103.7%	23 327	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Patience Lekgetho (ACTING)	018 330 7000
Financial Manager	Ms Pricilla Moruakgomo (ACTING)	018 330 7000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TSWAING (NW382)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	207 953	203 431	11 111	5.3%	18 661	9.0%	119 495	58.7%	46 214	22.7%	195 482	96.1%	-	102.5%	(100.0%)
Property rates	28 462	24 037	3 472	12.2%	5 188	18.2%	4 868	20.3%	1 561	6.5%	15 090	62.8%	-	66.2%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	43 483	43 483	2 950	6.8%	5 681	13.1%	20 045	46.1%	42 912	98.7%	71 587	164.6%	-	38.3%	(100.0%)
Service charges - water revenue	6 382	6 382	1 114	17.5%	1 605	25.1%	914	14.3%	508	8.0%	4 141	64.9%	-	55.0%	(100.0%)
Service charges - sanitation revenue	7 250	7 240	1 803	24.9%	2 703	37.3%	2 694	37.2%	903	12.5%	8 102	111.9%	-	888.9%	(100.0%)
Service charges - refuse revenue	9 769	9 769	1 760	18.0%	2 642	27.0%	2 646	27.1%	884	9.1%	7 933	81.2%	-	53.2%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	396	396	-	-	9	2.2%	108	27.2%	(2)	(.5%)	114	28.8%	-	(1.1%)	(100.0%)
Interest earned - external investments	112	112	-	-	1	1.1%	(446)	(396.7%)	(416)	(370.3%)	(861)	(765.9%)	-	31.0%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	20	20	-	-	3	16.0%	7	34.0%	(3)	(16.2%)	7	33.9%	-	14.0%	(100.0%)
Fines	96	97	0	.4%	-	-	1	1.0%	0	.2%	1	1.5%	-	.3%	(100.0%)
Licences and permits	3 263	2 937	-	-	216	6.6%	1 329	45.3%	40	1.4%	1 585	54.0%	-	14.5%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	107 766	107 672	-	-	-	-	86 028	79.9%	-	-	86 028	79.9%	-	91.3%	-
Other own revenue	954	1 286	13	1.3%	614	64.3%	1 301	101.1%	(171)	(13.3%)	1 755	136.5%	-	10.8%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	200 323	194 139	17 204	8.6%	48 612	24.3%	41 931	21.6%	21 729	11.2%	129 477	66.7%	-	56.5%	(100.0%)
Employee related costs	86 773	79 366	7 223	8.3%	20 245	23.3%	21 759	27.4%	20 310	25.6%	69 538	87.6%	-	91.4%	(100.0%)
Remuneration of councillors	12 166	12 166	2 192	18.0%	3 170	26.1%	3 226	26.5%	2 901	23.8%	11 489	94.4%	-	55.0%	(100.0%)
Debt impairment	5 422	5 422	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 618	12 618	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	336	-	-	-	-	-	80	-	451	-	531	-	-	-	(100.0%)
Bulk purchases	41 358	40 958	4 541	11.0%	18 533	44.8%	3 760	9.2%	(10 008)	(24.4%)	16 826	41.1%	-	40.1%	(100.0%)
Other Materials	12 320	6 767	0	-	245	2.0%	236	3.5%	508	7.5%	989	14.6%	-	1.0%	(100.0%)
Contracted services	10 106	19 619	2 429	24.0%	3 594	35.6%	8 671	44.2%	1 635	8.3%	16 329	83.2%	-	147.7%	(100.0%)
Transfers and grants	-	-	-	-	3	-	507	-	236	-	745	-	-	-	(100.0%)
Other expenditure	19 225	17 223	818	4.3%	2 822	14.7%	3 693	21.4%	5 696	33.1%	13 029	75.6%	-	15.3%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 630	9 292	(6 092)		(29 951)		77 563		24 485		66 005		-		
Transfers recognised - capital	51 044	39 294	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 674	48 586	(6 092)		(29 951)		77 563		24 485		66 005		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	58 674	48 586	(6 092)		(29 951)		77 563		24 485		66 005		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 674	48 586	(6 092)		(29 951)		77 563		24 485		66 005		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	58 674	48 586	(6 092)		(29 951)		77 563		24 485		66 005		-		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	51 044	39 294	-	-	416	.8%	15 276	38.9%	-	-	15 692	39.9%	-	82.9%	-
National Government	49 844	28 744	-	-	416	.8%	15 276	53.1%	-	-	15 692	54.6%	-	82.9%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	51 044	28 744	-	-	416	.8%	15 276	53.1%	-	-	15 692	54.6%	-	82.9%	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	10 550	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	51 044	39 294	-	-	416	.8%	15 276	38.9%	-	-	15 692	39.9%	-	82.9%	-
Governance and Administration	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 550	10 550	-	-	-	-	1 362	12.9%	-	-	1 362	12.9%	-	-	-
Community & Social Services	-	-	-	-	-	-	1 362	-	-	-	1 362	-	-	-	-
Sport And Recreation	10 550	10 550	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 294	28 744	-	-	416	1.1%	13 914	48.4%	-	-	14 330	49.9%	-	82.9%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	39 294	28 744	-	-	416	1.1%	13 914	48.4%	-	-	14 330	49.9%	-	82.9%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	257 797	257 797	127 421	49.4%	67 406	26.1%	58 414	22.7%	17 542	6.8%	270 784	105.0%	11 681	117.9%	50.2%
Property rates, penalties and collection charges	28 462	28 462	5 208	18.3%	5 884	20.7%	1 324	4.7%	1 617	5.7%	14 033	49.3%	381	43.2%	324.4%
Service charges	66 884	66 884	14 730	22.0%	8 180	12.2%	13 067	19.5%	14 190	21.2%	50 167	75.0%	8 526	66.1%	66.4%
Other revenue	4 709	4 709	2 923	62.1%	19 198	407.7%	5 021	106.6%	735	15.6%	27 877	592.1%	2 774	1 227.8%	(73.5%)
Government - operating	107 766	107 766	75 560	70.1%	34 144	31.7%	26 802	24.9%	1 000	.9%	137 506	127.6%	-	94.2%	(100.0%)
Government - capital	49 844	49 844	29 000	58.2%	-	-	12 200	24.5%	-	-	41 200	82.7%	-	133.6%	-
Interest	112	112	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	20	20	-	-	-	-	-	-	-	-	-	-	-	16.0%	-
Payments	(182 184)	(182 184)	(41 123)	22.6%	(49 779)	27.3%	(29 823)	16.4%	(25 701)	14.1%	(146 426)	80.4%	(29 475)	123.7%	(12.8%)
Suppliers and employees	(181 848)	(181 848)	(41 123)	22.6%	(49 743)	27.4%	(29 562)	16.3%	(25 636)	14.1%	(146 065)	80.3%	(29 475)	123.7%	(13.0%)
Finance charges	(336)	(336)	-	-	(36)	10.6%	(261)	77.6%	(64)	19.1%	(361)	107.3%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	75 614	75 614	86 298	114.1%	17 627	23.3%	28 591	37.8%	(8 158)	(10.8%)	124 358	164.5%	(17 794)	91.4%	(54.2%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(51 044)	(51 044)	(12 123)	23.8%	(21 509)	42.1%	(10 382)	20.3%	-	-	(44 014)	86.2%	(7 992)	126.5%	(100.0%)
Capital assets	(51 044)	(51 044)	(12 123)	23.8%	(21 509)	42.1%	(10 382)	20.3%	-	-	(44 014)	86.2%	(7 992)	126.5%	(100.0%)
Net Cash from/(used) Investing Activities	(51 044)	(51 044)	(12 123)	23.8%	(21 509)	42.1%	(10 382)	20.3%	-	-	(44 014)	86.2%	(7 992)	126.5%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	24 570	24 570	74 175	301.9%	(3 881)	(15.8%)	18 209	74.1%	(8 158)	(33.2%)	80 344	327.0%	(25 786)	(134.4%)	(68.4%)
Cash/cash equivalents at the year begin:	9 506	9 506	301	3.2%	74 476	783.4%	70 594	742.6%	88 803	934.1%	301	3.2%	23 296	2 586.0%	281.2%
Cash/cash equivalents at the year end:	34 076	34 076	74 476	218.6%	70 594	207.2%	88 803	260.6%	80 645	236.7%	80 645	236.7%	(2 490)	(52.2%)	(3 339.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	471	2.1%	644	2.8%	548	2.4%	21 280	92.8%	22 942	11.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 664	8.9%	2 639	8.8%	1 862	6.2%	22 933	76.2%	30 097	15.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 286	2.0%	1 240	2.0%	1 178	1.9%	59 530	94.1%	63 233	32.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	843	2.2%	944	2.5%	929	2.4%	35 386	92.9%	38 102	19.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	865	2.3%	958	2.5%	933	2.4%	35 384	92.8%	38 139	19.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	152	100.0%	152	.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	49	2.9%	50	3.0%	41	2.4%	1 547	91.8%	1 686	.9%	-	-	-	-
Total By Income Source	6 178	3.2%	6 474	3.3%	5 489	2.8%	176 212	90.7%	194 352	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	221	10.7%	228	11.1%	121	5.9%	1 491	72.4%	2 061	1.1%	-	-	-	-
Commercial	2 067	11.7%	1 324	7.5%	1 345	7.6%	12 904	73.2%	17 640	9.1%	-	-	-	-
Households	3 892	2.2%	4 932	2.8%	4 022	2.3%	161 511	92.6%	174 356	89.7%	-	-	-	-
Other	(2)	(.6%)	(10)	(3.4%)	-	-	306	104.0%	294	.2%	-	-	-	-
Total By Customer Group	6 178	3.2%	6 474	3.3%	5 489	2.8%	176 212	90.7%	194 352	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 388	7.0%	3 587	4.7%	3 325	4.3%	64 654	84.0%	76 954	57.8%
Bulk Water	37	20.8%	29	16.4%	29	16.2%	82	46.6%	176	.1%
PAYE deductions	939	5.5%	1 205	7.1%	1 208	7.1%	13 688	80.3%	17 040	12.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 355	7.1%	1 367	7.1%	1 527	8.0%	14 954	77.9%	19 203	14.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	405	6.1%	1 017	15.2%	-	-	5 256	78.7%	6 678	5.0%
Auditor-General	16	.8%	17	.9%	16	.8%	1 898	97.5%	1 947	1.5%
Other	1 543	14.0%	1 353	12.2%	1 542	14.0%	6 611	59.8%	11 050	8.3%
Total	9 683	7.3%	8 574	6.4%	7 647	5.7%	107 143	80.5%	133 047	100.0%

Contact Details

Municipal Manager	Mr D.H Moate	053 948 0900
Financial Manager	Mr Ramotseki Ernest Mogoje	053 948 9400

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAFIKENG (NW383)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	917 199	917 199	274 587	29.9%	244 688	26.7%	220 896	24.1%	164 371	17.9%	904 541	98.6%	213 783	83.4%	(23.1%)
Property rates	293 396	293 396	88 990	30.3%	89 421	30.5%	85 751	29.2%	89 621	30.5%	353 783	120.6%	85 396	101.7%	4.9%
Property rates - penalties and collection charges	-	-	6 475	-	3 371	-	-	-	14	-	9 859	-	7 753	-	(99.8%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	179 382	179 382	39 625	22.1%	42 905	23.9%	37 989	21.2%	27 540	15.4%	148 059	82.5%	74 158	105.7%	(62.9%)
Service charges - sanitation revenue	43 604	43 604	-	-	-	-	21 171	48.6%	-	-	21 171	48.6%	-	5.7%	-
Service charges - refuse revenue	38 299	38 299	19 778	51.6%	19 932	52.0%	(1 370)	(3.6%)	27 776	72.5%	66 117	172.6%	29 200	185.1%	(4.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	.1%	-
Rental of facilities and equipment	11 352	11 352	1 639	14.4%	1 620	14.3%	1 690	14.9%	2 143	18.9%	7 091	62.5%	1 709	84.0%	25.4%
Interest earned - external investments	2 807	2 807	7	.3%	572	20.4%	686	24.4%	1 097	39.1%	2 362	84.2%	70	9.3%	1 475.8%
Interest earned - outstanding debtors	70 153	70 153	15 777	22.5%	12 743	18.2%	13 627	19.4%	13 700	19.5%	55 847	79.6%	10 110	57.8%	35.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	10 041	10 041	113	1.1%	30	.3%	9	.1%	179	1.8%	330	3.3%	755	10.6%	(76.3%)
Licences and permits	4 139	4 139	156	3.8%	7	.2%	1 173	28.3%	1 678	40.5%	3 014	72.8%	2 283	83.7%	(26.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	241 728	241 728	100 909	41.7%	71 515	29.6%	58 179	24.1%	(1 801)	(.7%)	228 802	94.7%	1 308	56.3%	(237.7%)
Other own revenue	22 300	22 300	1 117	5.0%	2 571	11.5%	1 992	8.9%	2 426	10.9%	8 106	36.4%	1 041	3.2%	133.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	751 797	751 797	98 933	13.2%	136 439	18.1%	116 090	15.4%	368 781	49.1%	720 243	95.8%	206 184	72.0%	78.9%
Employee related costs	240 000	240 000	60 070	25.0%	67 442	28.1%	66 707	27.8%	62 167	25.9%	256 386	106.8%	56 210	83.9%	10.6%
Remuneration of councillors	26 301	26 301	9 405	35.8%	9 217	35.0%	7 444	28.3%	8 444	32.1%	34 509	131.2%	8 226	114.8%	2.6%
Debt impairment	143 175	143 175	-	-	-	-	-	-	160 848	112.3%	160 848	112.3%	-	-	(100.0%)
Depreciation and asset impairment	100 515	100 515	-	-	968	1.0%	997	1.0%	2 808	2.8%	4 773	4.7%	-	1.8%	(100.0%)
Finance charges	3 958	3 958	1 393	35.2%	3 645	92.1%	2 122	53.6%	(5 895)	(148.9%)	1 266	32.0%	-	14.6%	(100.0%)
Bulk purchases	83 374	83 374	1 655	2.0%	2 591	3.1%	3 049	3.7%	88 780	106.5%	96 075	115.2%	5 143	18.1%	1 626.3%
Other Materials	3 100	3 100	4 516	145.7%	3 707	119.6%	1 924	62.1%	6 928	223.5%	17 076	550.8%	102 142	2 480.1%	(93.2%)
Contracted services	57 059	57 059	14 119	24.7%	38 104	66.8%	21 827	38.3%	33 643	59.0%	107 693	188.7%	22 123	87.2%	52.1%
Transfers and grants	1 000	1 000	-	-	-	-	86	8.6%	43	4.3%	129	12.8%	-	.2%	(100.0%)
Other expenditure	93 314	93 314	7 775	8.3%	10 764	11.5%	11 935	12.8%	11 014	11.8%	41 489	44.5%	12 339	86.8%	(10.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	165 403	165 403	175 654		108 250		104 805		(204 410)		184 299		7 599		
Transfers recognised - capital	60 004	60 004	20 000	33.3%	23 230	38.7%	2 899	4.8%	4 682	7.8%	50 811	84.7%	-	70.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	225 407	225 407	195 654		131 480		107 704		(199 728)		235 110		7 599		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	225 407	225 407	195 654		131 480		107 704		(199 728)		235 110		7 599		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	225 407	225 407	195 654		131 480		107 704		(199 728)		235 110		7 599		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	225 407	225 407	195 654		131 480		107 704		(199 728)		235 110		7 599		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	148 744	97 418	4 666	3.1%	6 552	4.4%	5 197	5.3%	3 858	4.0%	20 274	20.8%	7 278	289.7%	(47.0%)
National Government	60 004	60 004	-	-	-	-	2 802	4.7%	2 878	4.8%	5 680	9.5%	5 333	664.1%	(46.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	60 004	60 004	-	-	-	-	2 802	4.7%	2 878	4.8%	5 680	9.5%	5 333	699.9%	(46.0%)
Borrowing	56 640	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 100	37 414	4 666	14.5%	6 552	20.4%	2 395	6.4%	980	2.6%	14 593	39.0%	1 945	95.7%	(49.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	148 744	97 418	4 666	3.1%	6 552	4.4%	5 197	5.3%	3 858	4.0%	20 274	20.8%	7 278	289.7%	(47.0%)
Governance and Administration	3 200	66 702	1 610	50.3%	157	4.9%	-	-	-	-	1 767	2.6%	128	426.6%	(100.0%)
Executive & Council	1 100	-	1 610	146.4%	126	11.5%	-	-	-	-	1 736	-	-	352.3%	-
Budget & Treasury Office	2 100	66 702	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	31	-	-	-	-	-	31	-	128	-	(100.0%)
Community and Public Safety	44 000	17 413	821	1.9%	1 045	2.4%	2 526	14.5%	582	3.3%	4 974	28.6%	1 381	357.4%	(57.9%)
Community & Social Services	41 000	17 413	821	2.0%	-	-	2 526	14.5%	582	3.3%	3 928	22.6%	1 381	483.6%	(57.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 000	-	-	-	1 045	34.8%	-	-	-	-	1 045	-	-	12.9%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	84 544	4 537	1	-	5 317	6.3%	2 113	46.6%	2 468	54.4%	9 899	218.2%	2 714	138.9%	(9.1%)
Planning and Development	5 600	-	1	-	-	-	-	-	-	-	1	-	-	-	-
Road Transport	78 944	4 537	-	-	5 317	6.7%	2 113	46.6%	2 468	54.4%	9 898	218.2%	2 714	139.3%	(9.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 000	8 766	2 234	13.1%	32	.2%	395	4.5%	809	9.2%	3 471	39.6%	3 055	498.1%	(73.5%)
Electricity	-	-	-	-	32	-	-	-	-	-	32	-	-	-	-
Water	12 000	-	-	-	-	-	-	-	-	-	-	-	-	309.2%	-
Waste Water Management	3 500	-	2 234	63.8%	-	-	-	-	-	-	2 234	-	-	1 115.5%	-
Waste Management	1 500	8 766	-	-	-	-	395	4.5%	809	9.2%	1 204	13.7%	3 055	1 682.3%	(73.5%)
Other	-	-	-	-	-	-	163	-	-	-	163	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	741 639	741 639	170 059	22.9%	174 923	23.6%	159 462	21.5%	94 640	12.8%	599 083	80.8%	71 292	90.6%	32.7%
Property rates, penalties and collection charges	190 707	190 707	47 247	24.8%	27 189	14.3%	43 766	22.9%	36 702	19.2%	154 904	81.2%	22 958	67.3%	59.9%
Service charges	173 938	173 938	34 694	19.9%	27 487	15.8%	29 991	17.2%	29 333	16.9%	121 505	69.9%	30 934	119.9%	(5.2%)
Other revenue	26 988	26 988	58 686	217.5%	23 957	88.8%	20 457	75.8%	10 967	40.6%	114 068	422.7%	14 792	156.1%	(25.9%)
Government - operating	241 728	241 728	6 482	2.7%	71 515	29.6%	58 179	24.1%	-	-	136 176	56.3%	-	54.2%	-
Government - capital	60 004	60 004	20 000	33.3%	22 000	36.7%	-	-	7 458	12.4%	49 458	82.4%	-	215.8%	(100.0%)
Interest	48 274	48 274	2 949	6.1%	2 775	5.7%	7 068	14.6%	10 179	21.1%	22 971	47.6%	2 608	56.4%	290.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(507 107)	(507 107)	(349 357)	68.9%	(136 508)	26.9%	(116 134)	22.9%	(376 116)	74.2%	(978 116)	192.9%	(202 832)	103.6%	85.4%
Suppliers and employees	(503 149)	(503 149)	(347 964)	69.2%	(132 863)	26.4%	(113 927)	22.6%	(381 968)	75.9%	(976 722)	194.1%	(202 832)	104.2%	88.3%
Finance charges	(3 958)	(3 958)	(1 393)	35.2%	(3 645)	92.1%	(2 122)	53.6%	5 895	(148.9%)	(1 266)	32.0%	-	14.6%	(100.0%)
Transfers and grants	-	-	-	-	-	-	(86)	-	(43)	-	(129)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	234 532	234 532	(179 298)	(76.4%)	38 414	16.4%	43 328	18.5%	(281 477)	(120.0%)	(379 033)	(161.6%)	(131 539)	51.4%	114.0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(92 104)	(92 104)	225 106	(244.4%)	(7 179)	7.8%	(5 657)	6.1%	(18 164)	19.7%	194 106	(210.7%)	(7 278)	64.4%	149.6%
Capital assets	(92 104)	(92 104)	225 106	(244.4%)	(7 179)	7.8%	(5 657)	6.1%	(18 164)	19.7%	194 106	(210.7%)	(7 278)	64.4%	149.6%
Net Cash from/(used) Investing Activities	(92 104)	(92 104)	225 106	(244.4%)	(7 179)	7.8%	(5 657)	6.1%	(18 164)	19.7%	194 106	(210.7%)	(7 278)	64.4%	149.6%
Cash Flow from Financing Activities															
Receipts	-	-	(8 406)	-	1 117	-	146	-	135	-	(7 009)	-	(15)	-	(970.2%)
Short term loans	-	-	(2)	-	-	-	-	-	-	-	(2)	-	-	-	-
Borrowing long term/refinancing	-	-	(10 912)	-	-	-	-	-	-	-	(10 912)	-	-	-	-
Increase (decrease) in consumer deposits	-	-	2 507	-	1 117	-	146	-	135	-	3 905	-	(15)	-	(970.2%)
Payments	(56 640)	(56 640)	(55 039)	97.2%	(1 490)	2.6%	(1 072)	1.9%	(1 314)	2.3%	(58 915)	104.0%	-	(47.5%)	(100.0%)
Repayment of borrowing	(56 640)	(56 640)	(55 039)	97.2%	(1 490)	2.6%	(1 072)	1.9%	(1 314)	2.3%	(58 915)	104.0%	-	(47.5%)	(100.0%)
Net Cash from/(used) Financing Activities	(56 640)	(56 640)	(63 445)	112.0%	(373)	.7%	(926)	1.6%	(1 179)	2.1%	(65 924)	116.4%	(15)	29.4%	7 511.7%
Net Increase/(Decrease) in cash held	85 788	85 788	(17 638)	(20.6%)	30 863	36.0%	36 744	42.8%	(300 821)	(350.7%)	(250 851)	(292.4%)	(138 833)	62.0%	116.7%
Cash/cash equivalents at the year begin:	(16 001)	(16 001)	3 341	(20.9%)	(14 296)	89.3%	16 567	(103.5%)	53 311	(333.2%)	3 341	(20.9%)	176 072	-	(69.7%)
Cash/cash equivalents at the year end:	69 787	69 787	(14 296)	(20.5%)	16 567	23.7%	53 311	76.4%	(247 510)	(354.7%)	(247 510)	(354.7%)	37 239	114.0%	(764.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 909	3.5%	11 657	3.2%	11 537	3.2%	328 988	90.1%	365 092	24.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 934	4.5%	16 488	3.4%	14 849	3.0%	438 648	89.2%	491 919	32.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 390	3.4%	2 620	2.6%	2 368	2.4%	91 002	91.6%	99 381	6.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 950	3.2%	2 370	2.6%	2 200	2.4%	83 439	91.7%	90 959	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	442	24.3%	70	3.9%	73	4.0%	1 233	67.8%	1 818	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	8 831	2.2%	8 693	2.1%	8 509	2.1%	383 392	93.6%	409 425	26.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 958	3.2%	2 261	3.7%	2 171	3.6%	54 473	89.5%	60 863	4.0%	-	-	-	-
Total By Income Source	52 414	3.4%	44 161	2.9%	41 707	2.7%	1 381 175	90.9%	1 519 457	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	21 776	3.6%	17 673	3.0%	15 457	2.6%	542 000	90.8%	596 906	39.3%	-	-	-	-
Commercial	9 695	6.5%	4 924	3.3%	4 753	3.2%	129 542	87.0%	148 914	9.8%	-	-	-	-
Households	20 944	2.7%	21 564	2.8%	21 497	2.8%	709 632	91.7%	773 637	50.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	52 414	3.4%	44 161	2.9%	41 707	2.7%	1 381 175	90.9%	1 519 457	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	7 059	2.2%	5 551	1.7%	5 813	1.8%	300 693	94.2%	319 116	65.3%
PAYE deductions	3 155	100.0%	-	-	-	-	-	-	3 155	.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	55 517	33.7%	2 706	1.6%	58 337	35.4%	48 126	29.2%	164 687	33.7%
Auditor-General	28	2.0%	14	1.0%	33	2.3%	1 330	94.7%	1 405	.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	65 759	13.5%	8 271	1.7%	64 184	13.1%	350 149	71.7%	488 362	100.0%

Contact Details

Municipal Manager	Mr Mooketsi Molamu	018 389 0212
Financial Manager	Mr Reuben Attie Morris	018 389 0260

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DITSOBOTLA (NW384)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	496 643	497 132	149 157	30.0%	134 617	27.1%	115 788	23.3%	127 455	25.6%	527 018	106.0%	108 670	131.3%	17.3%
Property rates	55 000	55 000	14 775	26.9%	14 241	25.9%	15 225	27.7%	10 016	18.2%	54 257	98.6%	13 231	72.0%	(24.3%)
Property rates - penalties and collection charges	-	-	-	-	2	-	0	-	3	-	5	-	1	-	490.8%
Service charges - electricity revenue	184 000	184 000	43 662	23.7%	29 331	15.9%	47 499	25.8%	29 598	16.1%	150 090	81.6%	39 419	127.2%	(24.9%)
Service charges - water revenue	54 000	54 000	13 153	24.4%	10 218	18.9%	20 941	38.8%	11 759	21.8%	56 071	103.8%	32 751	210.6%	(64.1%)
Service charges - sanitation revenue	32 000	32 000	9 220	28.8%	6 923	21.6%	9 727	30.4%	6 132	19.2%	32 001	100.0%	10 543	363.1%	(41.8%)
Service charges - refuse revenue	13 000	13 000	5 403	41.6%	3 839	29.5%	6 330	48.7%	3 115	24.0%	18 687	143.7%	3 683	108.4%	(15.4%)
Service charges - other	4 250	4 250	93	2.2%	16 765	394.5%	38	.9%	0	-	16 896	397.5%	212	-	(100.0%)
Rental of facilities and equipment	2 000	2 000	142	7.1%	134	6.7%	136	6.8%	92	4.6%	504	25.2%	77	10.8%	19.3%
Interest earned - external investments	1 000	1 000	-	-	-	-	-	-	-	-	-	-	8	2.5%	(100.0%)
Interest earned - outstanding debtors	28 000	28 000	12 768	45.6%	13 996	50.0%	15 516	55.4%	10 437	37.3%	52 718	188.3%	7 770	763.9%	34.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	200	200	6	2.8%	5	2.4%	1	.7%	-	-	12	5.9%	37	38.6%	(100.0%)
Licences and permits	300	300	67	22.2%	142	47.4%	45	14.9%	-	-	253	84.4%	58	101.8%	(100.0%)
Agency services	4 000	4 000	116	2.9%	125	3.1%	24	.6%	-	-	265	6.6%	467	21.4%	(100.0%)
Transfers recognised - operational	116 893	117 382	49 534	42.4%	38 310	32.8%	-	-	56 206	47.9%	144 050	122.7%	-	101.5%	(100.0%)
Other own revenue	2 000	2 000	187	9.3%	575	28.8%	146	7.3%	97	4.9%	1 004	50.2%	408	150.1%	(76.2%)
Gains on disposal of PPE	-	-	32	-	12	-	160	-	-	-	204	-	5	-	(100.0%)
Operating Expenditure	467 243	467 243	87 410	18.7%	111 889	23.9%	98 146	21.0%	87 253	18.7%	384 697	82.3%	95 002	95.0%	(8.2%)
Employee related costs	184 000	184 000	46 592	25.3%	44 438	24.2%	43 382	23.6%	31 143	16.9%	165 555	90.0%	43 027	102.9%	(27.6%)
Remuneration of councillors	14 700	14 700	2 998	20.4%	4 860	33.1%	3 394	23.1%	3 041	20.7%	14 293	97.2%	2 985	79.6%	1.9%
Debt impairment	39 340	39 340	122	.3%	67	.2%	185	.5%	95	.2%	470	1.2%	-	1.5%	(100.0%)
Depreciation and asset impairment	50 123	50 123	-	-	-	-	-	-	-	-	-	-	290	.9%	(100.0%)
Finance charges	930	930	9 822	1 056.1%	14 574	1 567.1%	15 265	1 641.4%	12 008	1 291.2%	51 669	5 555.8%	11 054	3 004.1%	8.6%
Bulk purchases	90 000	90 000	20 785	23.1%	31 269	34.7%	25 501	28.3%	37 924	42.1%	115 479	128.3%	12 015	83.2%	215.6%
Other Materials	34 150	34 150	3 548	10.4%	1 363	4.0%	1 936	5.7%	1 460	4.3%	8 306	24.3%	4 093	106.9%	(64.3%)
Contracted services	25 000	25 000	1 102	4.4%	10 578	42.3%	5 410	21.6%	229	.9%	17 319	69.3%	16 767	187.7%	(98.6%)
Transfers and grants	11 000	11 000	68	.6%	119	1.1%	90	.8%	60	.5%	337	3.1%	1 251	72.1%	(95.2%)
Other expenditure	18 000	18 000	2 373	13.2%	4 622	25.7%	2 983	16.6%	1 293	7.2%	11 270	62.6%	3 520	119.0%	(63.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	29 400	29 889	61 747		22 728		17 642		40 203		142 320		13 668		
Transfers recognised - capital	45 851	45 851	6 912	15.1%	22 075	48.1%	-	-	-	-	28 987	63.2%	-	67.4%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	75 251	75 740	68 659		44 803		17 642		40 203		171 307		13 668		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	75 251	75 740	68 659		44 803		17 642		40 203		171 307		13 668		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	75 251	75 740	68 659		44 803		17 642		40 203		171 307		13 668		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	75 251	75 740	68 659		44 803		17 642		40 203		171 307		13 668		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	45 851	45 851	8 176	17.8%	23 543	51.3%	4 500	9.8%	2 975	6.5%	39 194	85.5%	-	44.5%	(100.0%)
National Government	45 851	45 851	8 176	17.8%	23 543	51.3%	4 500	9.8%	2 975	6.5%	39 194	85.5%	-	44.5%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 851	45 851	8 176	17.8%	23 543	51.3%	4 500	9.8%	2 975	6.5%	39 194	85.5%	-	44.5%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	45 851	45 851	8 176	17.8%	23 543	51.3%	4 500	9.8%	2 975	6.5%	39 194	85.5%	-	44.5%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 851	35 851	8 176	22.8%	23 543	65.7%	4 500	12.6%	2 975	8.3%	39 194	109.3%	-	40.4%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	35 851	35 851	8 176	22.8%	23 543	65.7%	4 500	12.6%	2 975	8.3%	39 194	109.3%	-	40.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	53.0%	-
Electricity	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	53.0%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	424 894	542 983	123 434	29.1%	107 431	25.3%	132 137	24.3%	42 461	7.8%	405 463	74.7%	53 199	101.5%	(20.2%)
Property rates, penalties and collection charges	33 000	55 000	10 399	31.5%	8 280	25.1%	10 001	18.2%	5 728	10.4%	34 407	62.6%	7 106	60.0%	(19.4%)
Service charges	215 150	287 250	43 392	20.2%	37 418	17.4%	39 700	13.8%	26 061	9.1%	146 571	51.0%	37 269	70.7%	(30.1%)
Other revenue	8 500	8 500	429	5.1%	814	9.6%	378	4.4%	235	2.8%	1 857	21.8%	1 046	39.1%	(77.6%)
Government - operating	116 893	117 382	49 534	42.4%	38 310	32.8%	29 398	25.0%	-	-	117 242	99.9%	-	173.6%	-
Government - capital	45 851	45 851	6 912	15.1%	8 613	18.8%	37 144	81.0%	-	-	52 669	114.9%	-	104.6%	-
Interest	5 500	29 000	12 768	232.2%	13 996	254.5%	15 516	53.5%	10 437	36.0%	52 718	181.8%	7 778	682.6%	34.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(427 780)	(467 243)	(109 784)	25.7%	(90 678)	21.2%	(73 344)	15.7%	(37 225)	8.0%	(311 032)	66.6%	(69 821)	70.3%	(46.7%)
Suppliers and employees	(415 850)	(391 903)	(109 716)	26.4%	(90 559)	21.8%	(73 254)	18.7%	(37 166)	9.5%	(310 695)	79.3%	(68 570)	70.4%	(45.8%)
Finance charges	(930)	(39 340)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 000)	(36 000)	(68)	.6%	(119)	1.1%	(90)	.2%	(60)	.2%	(337)	.9%	(1 251)	72.2%	(95.2%)
Net Cash from/(used) Operating Activities	(2 886)	75 740	13 650	(473.0%)	16 753	(580.5%)	58 793	77.6%	5 235	6.9%	94 431	124.7%	(16 621)	(94.3%)	(131.5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 851)	(45 851)	(7 913)	17.3%	(9 521)	20.8%	(3 768)	8.2%	(2 975)	6.5%	(24 177)	52.7%	(1 992)	11.7%	49.3%
Capital assets	(45 851)	(45 851)	(7 913)	17.3%	(9 521)	20.8%	(3 768)	8.2%	(2 975)	6.5%	(24 177)	52.7%	(1 992)	11.7%	49.3%
Net Cash from/(used) Investing Activities	(45 851)	(45 851)	(7 913)	17.3%	(9 521)	20.8%	(3 768)	8.2%	(2 975)	6.5%	(24 177)	52.7%	(1 992)	11.7%	49.3%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(48 737)	29 889	5 737	(11.8%)	7 232	(14.8%)	55 025	184.1%	2 260	7.6%	70 254	235.1%	(18 614)	(53.3%)	(112.1%)
Cash/cash equivalents at the year begin:	2 500	-	692	27.7%	6 429	257.2%	13 661	-	68 686	-	692	-	95 641	47.1%	(28.2%)
Cash/cash equivalents at the year end:	(46 237)	29 889	6 429	(13.9%)	13 661	(29.5%)	68 686	229.8%	70 946	237.4%	70 946	237.4%	77 027	(55.1%)	(7.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Abbey Metswamere (Acting)	
Financial Manager	Mr Lethogonolo Mokoena	082 349 8185

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RAMOTSHERE MOILOA (NW385)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	325 690	333 078	31 351	9.6%	79 553	24.4%	69 619	20.9%	32 511	9.8%	213 034	64.0%	18 441	68.4%	76.3%
Property rates	42 191	49 549	8 504	20.2%	9 947	23.6%	8 547	17.2%	8 701	17.6%	35 698	72.0%	7 463	75.5%	16.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	75 675	61 507	8 916	11.8%	5 769	7.6%	5 905	9.6%	8 281	13.5%	28 871	46.9%	4 569	58.0%	81.2%
Service charges - water revenue	16 775	17 975	2 232	13.3%	1 774	10.6%	2 430	13.5%	2 225	12.4%	8 661	48.2%	1 312	53.6%	69.6%
Service charges - sanitation revenue	4 740	6 240	246	5.2%	153	3.2%	157	2.5%	201	3.2%	757	12.1%	145	20.3%	38.8%
Service charges - refuse revenue	14 368	15 368	2 859	19.9%	1 936	13.5%	2 059	13.4%	3 067	20.0%	9 920	64.6%	1 784	102.1%	71.9%
Service charges - other	69	69	5 591	8 077.6%	4 721	6 819.6%	6 801	9 824.9%	8 674	12 531.0%	25 787	37 253.0%	1 930	-	349.5%
Rental of facilities and equipment	9	9	-	-	-	-	-	-	(5)	(57.2%)	(5)	(57.2%)	13	9.6%	(136.7%)
Interest earned - external investments	170	170	0	.3%	-	-	2	1.0%	-	-	2	1.2%	0	.2%	(100.0%)
Interest earned - outstanding debtors	799	799	14	1.8%	-	-	15	1.8%	22	2.8%	51	6.4%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	402	4 002	1 408	350.0%	692	172.2%	-	-	732	18.3%	2 832	70.8%	131	21.8%	459.8%
Licences and permits	4 147	4 147	123	3.0%	29	.7%	161	3.9%	117	2.8%	430	10.4%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	157 762	164 459	-	-	54 058	34.3%	38 293	23.3%	-	-	92 351	56.2%	-	73.7%	-
Other own revenue	5 883	6 084	1 458	24.8%	474	8.1%	5 041	82.9%	450	7.4%	7 423	122.0%	1 094	16.0%	(58.8%)
Gains on disposal of PPE	2 700	2 700	-	-	-	-	209	7.7%	46	1.7%	255	9.5%	-	-	(100.0%)
Operating Expenditure	333 943	334 473	64 002	19.2%	52 847	15.8%	55 210	16.5%	50 445	15.1%	222 504	66.5%	29 129	75.3%	73.2%
Employee related costs	128 865	129 085	36 072	28.0%	32 688	25.4%	34 421	26.7%	24 475	19.0%	127 655	98.9%	22 402	92.9%	9.2%
Remuneration of councillors	15 876	15 967	-	-	2 743	17.3%	1 805	11.3%	841	5.3%	5 389	33.8%	-	39.5%	(100.0%)
Debt impairment	21 300	21 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 745	30 745	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	479	1 770	565	117.8%	-	-	127	7.2%	59	3.3%	751	42.4%	239	53.0%	(75.3%)
Bulk purchases	43 559	43 559	11 869	27.2%	7 139	16.4%	10 653	24.5%	11 569	26.6%	41 230	94.7%	-	75.5%	(100.0%)
Other Materials	21 227	14 699	679	3.2%	434	2.0%	1 742	11.9%	793	5.4%	3 648	24.8%	95	30.3%	738.2%
Contracted services	21 733	23 041	20	.1%	2 163	10.0%	514	2.2%	296	1.3%	2 994	13.0%	575	51.5%	(48.6%)
Transfers and grants	-	-	-	-	-	-	1 182	-	-	-	1 182	-	-	-	-
Other expenditure	50 160	54 308	14 798	29.5%	7 679	15.3%	4 767	8.8%	12 412	22.9%	39 656	73.0%	5 819	143.1%	113.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 253)	(1 394)	(32 651)		26 706		14 409		(17 933)		(9 470)		(10 689)		
Transfers recognised - capital	55 120	48 394	-	-	-	-	30 451	62.9%	3 679	7.6%	34 130	70.5%	3	19.7%	106 474.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 867	47 000	(32 651)		26 706		44 860		(14 254)		24 659		(10 685)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 867	47 000	(32 651)		26 706		44 860		(14 254)		24 659		(10 685)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 867	47 000	(32 651)		26 706		44 860		(14 254)		24 659		(10 685)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 867	47 000	(32 651)		26 706		44 860		(14 254)		24 659		(10 685)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	55 120	48 595	18 213	33.0%	19 921	36.1%	6 545	13.5%	13 190	27.1%	57 869	119.1%	7 504	45.0%	75.8%
National Government	55 120	47 322	18 213	33.0%	19 921	36.1%	6 545	13.8%	13 190	27.9%	57 869	122.3%	7 499	49.2%	75.9%
Provincial Government	-	1 073	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	55 120	48 395	18 213	33.0%	19 921	36.1%	6 545	13.5%	13 190	27.3%	57 869	119.6%	7 499	48.7%	75.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	200	-	-	-	-	-	-	-	-	-	-	5	.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	55 120	48 595	18 213	33.0%	19 921	36.1%	6 545	13.5%	13 190	27.1%	57 869	119.1%	7 504	45.0%	75.8%
Governance and Administration	-	200	-	-	-	-	-	-	-	-	-	-	5	.7%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	200	-	-	-	-	-	-	-	-	-	-	5	7.1%	(100.0%)
Community and Public Safety	-	1 073	-	-	-	-	-	-	-	-	-	-	-	45.9%	-
Community & Social Services	-	1 073	-	-	-	-	-	-	-	-	-	-	-	25.5%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	98.8%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 585	38 053	14 546	33.4%	17 368	39.8%	5 684	14.9%	13 190	34.7%	50 788	133.5%	4 208	37.3%	213.4%
Planning and Development	-	-	14 546	-	11 613	-	4 436	-	8 717	-	39 311	-	4 208	80 722.7%	107.1%
Road Transport	43 585	38 053	-	-	5 756	13.2%	1 249	3.3%	4 473	11.8%	11 477	30.2%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 535	9 269	3 667	31.8%	2 553	22.1%	861	9.3%	-	-	7 081	76.4%	3 291	116.8%	(100.0%)
Electricity	11 535	9 269	3 667	31.8%	2 553	22.1%	861	9.3%	-	-	7 081	76.4%	3 291	116.8%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	356 503	351 253	99 400	27.9%	108 072	30.3%	101 064	28.8%	38 402	10.9%	346 938	98.8%	17 499	116.7%	119.4%
Property rates, penalties and collection charges	38 648	28 000	7 136	18.5%	3 653	9.5%	3 120	11.1%	6 580	23.5%	20 488	73.2%	4 757	128.9%	38.3%
Service charges	93 967	91 043	9 198	9.8%	12 298	13.1%	10 503	11.5%	16 315	17.9%	48 315	53.1%	11 308	83.6%	44.3%
Other revenue	10 250	18 789	12 746	124.4%	15 737	153.5%	16 163	86.0%	15 228	81.0%	59 875	318.7%	1 428	271.8%	966.6%
Government - operating	157 762	164 459	66 311	42.0%	54 058	34.3%	38 621	23.5%	-	-	158 990	96.7%	-	99.1%	-
Government - capital	55 120	48 395	4 000	7.3%	22 322	40.5%	32 560	67.3%	-	-	58 882	121.7%	-	76.2%	-
Interest	756	153	9	1.2%	3	.4%	97	63.4%	279	181.7%	388	252.8%	6	47.8%	4 649.7%
Dividends	-	414	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(283 195)	(263 831)	(85 716)	30.3%	(83 960)	29.6%	(61 022)	23.1%	(62 627)	23.7%	(293 325)	111.2%	(31 065)	125.8%	101.6%
Suppliers and employees	(282 716)	(257 426)	(83 799)	29.6%	(81 991)	29.0%	(59 810)	23.2%	(62 567)	24.3%	(288 167)	111.9%	(29 896)	123.4%	109.3%
Finance charges	(479)	(479)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(5 926)	(1 917)	-	(1 969)	-	(1 212)	20.5%	(60)	1.0%	(5 158)	87.0%	(1 169)	-	(94.9%)
Net Cash from/(used) Operating Activities	73 308	87 422	13 684	18.7%	24 112	32.9%	40 042	45.8%	(24 225)	(27.7%)	53 613	61.3%	(13 565)	79.0%	78.6%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(67 877)	(47 050)	(18 213)	26.8%	(18 053)	26.6%	(6 545)	13.9%	(13 190)	28.0%	(56 001)	119.0%	(8 027)	46.8%	64.3%
Capital assets	(67 877)	(47 050)	(18 213)	26.8%	(18 053)	26.6%	(6 545)	13.9%	(13 190)	28.0%	(56 001)	119.0%	(8 027)	46.8%	64.3%
Net Cash from/(used) Investing Activities	(67 877)	(47 050)	(18 213)	26.8%	(18 053)	26.6%	(6 545)	13.9%	(13 190)	28.0%	(56 001)	119.0%	(8 027)	46.8%	64.3%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(1 036)	-	-	-	-	-	(517)	-	(1 554)	-	-	83.4%	(100.0%)
Repayment of borrowing	-	-	(1 036)	-	-	-	-	-	(517)	-	(1 554)	-	-	83.4%	(100.0%)
Net Cash from/(used) Financing Activities	-	-	(1 036)	-	-	-	-	-	(517)	-	(1 554)	-	-	83.4%	(100.0%)
Net Increase/(Decrease) in cash held	5 432	40 373	(5 565)	(102.5%)	6 059	111.6%	33 497	83.0%	(37 933)	(94.0%)	(3 942)	(9.8%)	(21 593)	396.0%	75.7%
Cash/cash equivalents at the year begin:	5 000	5 000	14 651	293.0%	9 086	181.7%	15 145	302.9%	48 643	972.9%	14 651	293.0%	45 107	100.0%	7.8%
Cash/cash equivalents at the year end:	10 432	45 373	9 086	87.1%	15 145	145.2%	48 643	107.2%	10 710	23.6%	10 710	23.6%	23 515	327.6%	(54.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 941	18.3%	4 188	12.9%	4 118	12.7%	18 274	56.2%	32 521	69.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	940	100.0%	940	2.0%
Other	4 960	36.9%	2 742	20.4%	(377)	(2.8%)	6 115	45.5%	13 439	28.7%
Total	10 901	23.2%	6 930	14.8%	3 741	8.0%	25 329	54.0%	46 900	100.0%

Contact Details

Municipal Manager	Mr S. A Adroos	018 642 1081
Financial Manager	Mr R.A Morris	018 642 1081

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NGAKA MODIRI MOLEMA (DC38)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	701 720	720 241	298 166	42.5%	237 990	33.9%	6 449	.9%	11 899	1.7%	554 504	77.0%	1 764	33.3%	574.5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	478	478	76	15.9%	114	23.9%	76	15.8%	18	3.8%	284	59.5%	102	-	(82.1%)
Service charges - sanitation revenue	56	56	20	36.3%	20	35.5%	30	54.0%	13	23.2%	84	149.0%	-	-	(100.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	96	-	96	-	0	-	40 471.7%
Rental of facilities and equipment	216	216	338	156.3%	54	25.0%	35	16.1%	70	32.5%	497	229.9%	40	90.3%	76.8%
Interest earned - external investments	-	18 521	4 614	-	3 137	-	3 244	17.5%	10 927	59.0%	21 922	118.4%	1 111	73.8%	883.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	699 511	699 511	292 810	41.9%	234 655	33.5%	3 021	.4%	609	.1%	531 096	75.9%	294	32.6%	106.9%
Other own revenue	1 459	1 459	307	21.1%	9	.6%	43	3.0%	166	11.4%	525	36.0%	216	19.4%	(23.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	882 402	780 347	137 062	15.5%	157 063	17.8%	134 178	17.2%	174 063	22.3%	602 365	77.2%	113 986	51.6%	52.7%
Employee related costs	326 848	326 848	75 565	23.1%	89 598	27.4%	75 646	23.1%	76 137	23.3%	316 945	97.0%	71 365	96.4%	6.7%
Remuneration of councillors	12 106	12 106	2 385	19.7%	2 522	20.8%	2 647	21.9%	2 423	20.0%	9 978	82.4%	3 252	72.8%	(25.5%)
Debt impairment	-	-	-	-	-	-	2 174	-	-	-	2 174	-	-	-	-
Depreciation and asset impairment	384 824	210 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	500	500	-	-	-	-	-	-	-	-	-	-	-	11.3%	-
Bulk purchases	18 000	18 000	20	.1%	7 192	40.0%	-	-	13 816	76.8%	21 028	116.8%	-	-	(100.0%)
Other Materials	17 080	19 230	7 707	45.1%	1 712	10.0%	32 196	167.4%	7 648	39.8%	49 263	256.2%	4 982	19.9%	53.5%
Contracted services	20 250	130 522	2 799	13.8%	13 655	67.4%	11 577	8.9%	61 366	47.0%	89 397	68.5%	6 256	278.3%	880.9%
Transfers and grants	15 000	15 000	1	-	9 000	60.0%	-	-	-	-	9 001	60.0%	1 309	86.6%	(100.0%)
Other expenditure	87 794	48 141	48 586	55.3%	33 384	38.0%	9 937	20.6%	12 673	26.3%	104 580	217.2%	26 822	35.4%	(52.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(180 682)	(60 106)	161 104		80 927		(127 728)		(162 163)		(47 860)		(112 222)		
Transfers recognised - capital	295 614	453 288	24 071	8.1%	79 508	26.9%	19 912	4.4%	31 207	6.9%	154 698	34.1%	96 017	105.5%	(67.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	114 932	393 182	185 175		160 435		(107 816)		(130 957)		106 838		(16 205)		
Taxation	-	-	-	-	-	-	1 992	-	-	-	1 992	-	-	-	-
Surplus/(Deficit) after taxation	114 932	393 182	185 175		160 435		(109 808)		(130 957)		104 846		(16 205)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	114 932	393 182	185 175		160 435		(109 808)		(130 957)		104 846		(16 205)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	114 932	393 182	185 175		160 435		(109 808)		(130 957)		104 846		(16 205)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	306 210	388 122	24 346	8.0%	103 439	33.8%	39	-	166 734	43.0%	294 558	75.9%	96 107	63.1%	73.5%
National Government	289 788	371 565	24 346	8.4%	103 181	35.6%	39	-	162 693	43.8%	290 259	78.1%	95 751	63.2%	69.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	289 788	371 565	24 346	8.4%	103 181	35.6%	39	-	162 693	43.8%	290 259	78.1%	95 751	63.2%	69.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 422	16 557	-	-	258	1.6%	-	-	-	-	258	1.6%	356	55.4%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	4 041	-	4 041	-	-	-	(100.0%)
Capital Expenditure Standard Classification	306 210	388 122	24 346	8.0%	103 439	33.8%	39	-	166 734	43.0%	294 558	75.9%	96 107	63.1%	73.5%
Governance and Administration	12 302	2 437	-	-	258	2.1%	-	-	-	-	258	10.6%	356	55.4%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	160	-	(100.0%)
Budget & Treasury Office	12 302	-	-	-	198	1.6%	-	-	-	-	198	-	-	-	-
Corporate Services	-	2 437	-	-	60	-	-	-	-	-	60	2.5%	196	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 660	2 660	-	-	639	24.0%	-	-	1 596	60.0%	2 235	84.0%	1 132	44.7%	41.0%
Planning and Development	120	120	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 540	2 540	-	-	639	25.1%	-	-	1 596	62.8%	2 235	88.0%	1 132	44.7%	41.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	291 248	383 025	24 346	8.4%	102 542	35.2%	39	-	165 138	43.1%	292 065	76.3%	94 619	63.3%	74.5%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	156 711	235 510	17 210	11.0%	42 432	27.1%	39	-	73 268	31.1%	132 949	56.5%	42 425	56.7%	72.7%
Waste Water Management	134 537	147 515	7 136	5.3%	60 111	44.7%	-	-	91 869	62.3%	159 116	107.9%	44 688	69.0%	105.6%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	7 506	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	997 334	1 213 311	346 938	34.8%	356 664	35.8%	518 023	42.7%	18 902	1.6%	1 240 527	102.2%	13 705	112.0%	37.9%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	534	530	183	34.3%	134	25.1%	106	20.0%	100	18.8%	523	98.6%	109	120.2%	(8.7%)
Other revenue	1 675	42 000	21 081	1 258.8%	13 443	802.7%	23 422	55.8%	7 906	18.8%	65 852	156.8%	5 038	178.0%	56.9%
Government - operating	699 511	698 972	292 339	41.8%	232 158	33.2%	174 475	25.0%	-	-	698 972	100.0%	144	100.3%	(100.0%)
Government - capital	295 614	453 288	28 720	9.7%	107 792	36.5%	316 776	69.9%	-	-	453 288	100.0%	3 782	141.6%	(100.0%)
Interest	-	18 521	4 614	-	3 137	-	3 244	17.5%	10 897	58.8%	21 892	118.2%	4 632	172.3%	135.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(587 578)	(608 347)	(177 208)	30.2%	(166 723)	28.4%	(137 504)	22.6%	(208 181)	34.2%	(689 616)	113.4%	(118 673)	96.3%	75.4%
Suppliers and employees	(568 936)	(592 847)	(177 208)	31.1%	(157 723)	27.7%	(137 504)	23.2%	(208 181)	35.1%	(680 616)	114.8%	(118 352)	97.0%	75.9%
Finance charges	(500)	(500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(18 142)	(15 000)	-	-	(9 000)	49.6%	-	-	-	-	(9 000)	60.0%	(320)	67.2%	(100.0%)
Net Cash from/(used) Operating Activities	409 756	604 965	169 730	41.4%	189 941	46.4%	380 519	62.9%	(189 279)	(31.3%)	550 911	91.1%	(104 968)	148.0%	80.3%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(306 210)	(453 288)	(30 063)	9.8%	(128 950)	42.1%	(23 208)	5.1%	(168 011)	37.1%	(350 231)	77.3%	(141 913)	204.8%	18.4%
Capital assets	(306 210)	(453 288)	(30 063)	9.8%	(128 950)	42.1%	(23 208)	5.1%	(168 011)	37.1%	(350 231)	77.3%	(141 913)	204.8%	18.4%
Net Cash from/(used) Investing Activities	(306 210)	(453 288)	(30 063)	9.8%	(128 950)	42.1%	(23 208)	5.1%	(168 011)	37.1%	(350 231)	77.3%	(141 913)	204.8%	18.4%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	103 546	151 677	139 667	134.9%	60 992	58.9%	357 311	235.6%	(357 290)	(235.6%)	200 680	132.3%	(246 881)	80.5%	44.7%
Cash/cash equivalents at the year begin:	100 000	100 576	101 754	101.8%	241 421	241.4%	302 413	300.7%	659 723	655.9%	101 754	101.2%	348 522	-	89.3%
Cash/cash equivalents at the year end:	203 546	252 253	241 421	118.6%	302 413	148.6%	659 723	261.5%	302 433	119.9%	302 433	119.9%	101 641	93.3%	197.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	10	100.0%	10	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	10	100.0%	10	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	10	100.0%	10	100.0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	10	100.0%	10	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	60 051	81.5%	5 156	7.0%	832	1.1%	7 655	10.4%	73 694	100.0%
Total	60 051	81.5%	5 156	7.0%	832	1.1%	7 655	10.4%	73 694	100.0%

Contact Details

Municipal Manager	Mr Olehile Allan Losaba	018 381 9404
Financial Manager	Mr Sicelo S. Mphato	018 381 9441

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NALEDI (NW) (NW392)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	379 892	351 092	82 705	21.8%	70 689	18.6%	74 824	21.3%	66 765	19.0%	294 982	84.0%	-	60.2%	(100.0%)
Property rates	53 582	53 582	10 917	20.4%	15 735	29.4%	9 805	18.3%	10 374	19.4%	46 832	87.4%	-	52.7%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	723	-	1 035	-	1 758	-	-	-	(100.0%)
Service charges - electricity revenue	159 414	149 838	28 642	18.0%	18 572	11.6%	38 873	25.9%	23 613	15.8%	109 700	73.2%	-	55.3%	(100.0%)
Service charges - water revenue	28 123	17 395	4 855	17.3%	2 588	9.2%	5 298	30.5%	13 452	77.3%	26 193	150.6%	-	89.3%	(100.0%)
Service charges - sanitation revenue	19 732	23 265	6 322	32.0%	6 177	31.3%	6 248	26.9%	6 047	26.0%	24 794	106.6%	-	57.3%	(100.0%)
Service charges - refuse revenue	15 448	19 807	5 765	37.3%	5 607	36.3%	5 594	28.2%	5 473	27.6%	22 439	113.3%	-	56.8%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 061	1 769	439	41.4%	409	38.5%	391	22.1%	405	22.9%	1 644	92.9%	-	103.4%	(100.0%)
Interest earned - external investments	674	385	-	-	225	33.3%	46	11.8%	27	7.0%	297	77.2%	-	145.2%	(100.0%)
Interest earned - outstanding debtors	20 993	21 628	5 309	25.3%	5 684	27.1%	4 607	21.3%	4 739	21.9%	20 339	94.0%	-	81.5%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	17 197	1 290	188	1.1%	1 246	7.2%	(308)	(23.9%)	440	34.1%	1 566	121.4%	-	4.0%	(100.0%)
Licences and permits	8 503	6 484	-	-	2	-	298	4.6%	671	10.3%	971	15.0%	-	29.1%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	52 268	52 268	19 692	37.7%	14 109	27.0%	1 148	2.2%	-	-	34 949	66.9%	-	78.3%	-
Other own revenue	2 897	3 380	390	13.5%	335	11.6%	1 367	40.5%	431	12.8%	2 523	74.7%	-	61.3%	(100.0%)
Gains on disposal of PPE	-	-	185	-	-	-	735	-	57	-	977	-	-	4.9%	(100.0%)
Operating Expenditure	372 792	386 686	61 078	16.4%	63 656	17.1%	98 437	25.5%	49 735	12.9%	272 906	70.6%	-	55.7%	(100.0%)
Employee related costs	161 404	156 852	36 844	22.8%	37 584	23.3%	39 536	25.2%	41 076	26.2%	155 040	98.8%	-	72.1%	(100.0%)
Remuneration of councillors	8 019	8 244	1 911	23.8%	1 848	23.0%	2 022	24.5%	2 432	29.5%	8 212	99.6%	-	76.1%	(100.0%)
Debt impairment	9 050	9 050	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 370	24 370	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	10 381	10 381	2	-	-	-	6 907	66.5%	9	.1%	6 918	66.6%	-	72.2%	(100.0%)
Bulk purchases	105 195	105 195	18 757	17.8%	18 295	17.4%	35 449	33.7%	-	-	72 500	68.9%	-	64.6%	-
Other Materials	1 594	1 158	13	.8%	21	1.3%	236	20.4%	48	4.1%	318	27.5%	-	27.3%	(100.0%)
Contracted services	27 480	45 785	2 359	8.6%	2 496	9.1%	10 117	22.1%	3 264	7.1%	18 236	39.8%	-	42.5%	(100.0%)
Transfers and grants	50	50	-	-	-	-	-	-	-	-	-	-	-	40.4%	-
Other expenditure	25 250	25 601	1 193	4.7%	3 412	13.5%	4 169	16.3%	2 906	11.4%	11 680	45.6%	-	41.3%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 100	(35 594)	21 626		7 033		(23 613)		17 030		22 077		-		
Transfers recognised - capital	35 043	35 043	-	-	-	-	-	-	-	-	-	-	-	49.4%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 143	(551)	21 626		7 033		(23 613)		17 030		22 077		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	42 143	(551)	21 626		7 033		(23 613)		17 030		22 077		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 143	(551)	21 626		7 033		(23 613)		17 030		22 077		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 143	(551)	21 626		7 033		(23 613)		17 030		22 077		-		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	36 127	40 108	-	-	3 275	9.1%	3 463	8.6%	6 426	16.0%	13 164	32.8%	13 162	47.1%	(51.2%)
National Government	35 077	35 108	-	-	3 264	9.3%	3 454	9.8%	6 073	17.3%	12 790	36.4%	4 613	36.1%	31.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	8 549	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 077	35 108	-	-	3 264	9.3%	3 454	9.8%	6 073	17.3%	12 790	36.4%	13 162	49.8%	(53.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 050	5 000	-	-	12	1.1%	9	.2%	353	7.1%	374	7.5%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	36 127	40 108	-	-	3 275	9.1%	3 463	8.6%	6 426	16.0%	13 164	32.8%	13 162	47.1%	(51.2%)
Governance and Administration	1 920	3 200	-	-	12	.6%	766	23.9%	-	-	777	24.3%	-	-	-
Executive & Council	1 050	679	-	-	12	1.1%	-	-	-	-	12	1.7%	-	-	-
Budget & Treasury Office	870	1 021	-	-	-	-	9	.9%	-	-	9	.9%	-	-	-
Corporate Services	-	1 500	-	-	-	-	757	50.4%	-	-	757	50.4%	-	-	-
Community and Public Safety	23 882	24 623	-	-	-	-	1 030	4.2%	4 126	16.8%	5 157	20.9%	2 737	16.6%	50.8%
Community & Social Services	-	9 447	-	-	-	-	-	-	1 033	10.9%	1 033	10.9%	2 737	16.6%	(62.3%)
Sport And Recreation	23 882	15 176	-	-	-	-	1 030	6.8%	3 094	20.4%	4 124	27.2%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 500	6 460	-	-	2 025	45.0%	1 158	17.9%	505	7.8%	3 689	57.1%	1 877	17.5%	(73.1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 500	6 460	-	-	2 025	45.0%	1 158	17.9%	505	7.8%	3 689	57.1%	1 877	67.4%	(73.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 825	5 825	-	-	1 238	21.3%	509	8.7%	1 794	30.8%	3 541	60.8%	8 549	467.6%	(79.0%)
Electricity	5 825	5 825	-	-	1 238	21.3%	509	8.7%	1 794	30.8%	3 541	60.8%	8 549	467.6%	(79.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	314 605	327 707	102 260	32.5%	91 117	29.0%	88 930	27.1%	67 063	20.5%	349 370	106.6%	54 540	99.5%	23.0%
Property rates, penalties and collection charges	45 545	53 582	20 125	44.2%	13 923	30.6%	8 311	15.5%	9 137	17.1%	51 496	96.1%	6 519	105.6%	40.2%
Service charges	163 872	143 467	30 906	18.9%	38 468	23.5%	40 753	28.4%	45 408	31.7%	155 534	108.4%	38 418	93.0%	18.2%
Other revenue	16 809	42 863	7 702	45.8%	16 200	96.4%	23 546	54.9%	12 492	29.1%	59 940	139.8%	8 696	170.7%	43.7%
Government - operating	52 662	52 268	21 876	41.5%	14 852	28.2%	12 310	23.6%	-	-	49 038	93.8%	834	86.9%	(100.0%)
Government - capital	35 043	35 043	21 500	61.4%	7 543	21.5%	3 964	11.3%	-	-	33 007	94.2%	-	100.0%	-
Interest	674	484	151	22.5%	131	19.4%	46	9.4%	27	5.6%	355	73.3%	73	165.5%	(62.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(376 872)	(395 766)	(96 677)	25.7%	(86 379)	22.9%	(84 026)	21.2%	(51 235)	12.9%	(318 316)	80.4%	(62 359)	91.1%	(17.8%)
Suppliers and employees	(366 441)	(385 335)	(96 675)	26.4%	(86 379)	23.6%	(84 019)	21.8%	(51 226)	13.3%	(318 299)	82.6%	(62 359)	96.6%	(17.9%)
Finance charges	(10 381)	(10 381)	(2)	-	-	-	(7)	.1%	(9)	.1%	(18)	.2%	-	22.4%	(100.0%)
Transfers and grants	(50)	(50)	-	-	-	-	-	-	-	-	-	-	-	40.4%	-
Net Cash from/(used) Operating Activities	(62 268)	(68 059)	5 583	(9.0%)	4 738	(7.6%)	4 904	(7.2%)	15 829	(23.3%)	31 054	(45.6%)	(7 819)	(62.6%)	(302.4%)
Cash Flow from Investing Activities															
Receipts	-	300	185	-	-	-	735	245.0%	57	19.0%	977	325.6%	19	-	202.3%
Proceeds on disposal of PPE	-	300	185	-	-	-	735	245.0%	57	19.0%	977	325.6%	19	-	202.3%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(36 127)	(40 108)	(559)	1.5%	(3 275)	9.1%	(4 019)	10.0%	(6 426)	16.0%	(14 280)	35.6%	(2 383)	30.7%	169.6%
Capital assets	(36 127)	(40 108)	(559)	1.5%	(3 275)	9.1%	(4 019)	10.0%	(6 426)	16.0%	(14 280)	35.6%	(2 383)	30.7%	169.6%
Net Cash from/(used) Investing Activities	(36 127)	(39 808)	(374)	1.0%	(3 275)	9.1%	(3 284)	8.3%	(6 369)	16.0%	(13 303)	33.4%	(2 364)	30.0%	169.4%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 349)	(5 349)	-	-	(559)	10.4%	(559)	10.4%	(373)	7.0%	(1 490)	27.9%	(1 459)	100.0%	(74.5%)
Repayment of borrowing	(5 349)	(5 349)	-	-	(559)	10.4%	(559)	10.4%	(373)	7.0%	(1 490)	27.9%	(1 459)	100.0%	(74.5%)
Net Cash from/(used) Financing Activities	(5 349)	(5 349)	-	-	(559)	10.4%	(559)	10.4%	(373)	7.0%	(1 490)	27.9%	(1 459)	100.0%	(74.5%)
Net Increase/(Decrease) in cash held	(103 744)	(113 216)	5 209	(5.0%)	904	(.9%)	1 061	(.9%)	9 087	(8.0%)	16 261	(14.4%)	(11 642)	16.8%	(178.1%)
Cash/cash equivalents at the year begin:	18 583	2 591	1 805	9.7%	7 014	37.7%	7 918	305.6%	8 979	346.5%	1 805	69.7%	13 447	90.1%	(33.2%)
Cash/cash equivalents at the year end:	(85 161)	(110 625)	7 014	(8.2%)	7 918	(9.3%)	8 979	(8.1%)	18 066	(16.3%)	18 066	(16.3%)	1 805	(2.6%)	900.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 817	16.7%	1 412	1.8%	1 182	1.5%	61 252	79.9%	76 663	22.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 236	13.4%	2 137	3.1%	1 264	1.8%	56 315	81.7%	68 952	19.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 456	4.4%	1 556	2.8%	1 236	2.2%	50 472	90.6%	55 720	16.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 193	4.5%	1 730	3.5%	1 585	3.2%	43 623	88.8%	49 130	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 988	4.1%	1 558	3.2%	1 424	2.9%	43 756	89.8%	48 727	14.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	71	.1%	114	.1%	80 218	99.8%	80 403	23.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(43 641)	132.7%	115	(.3%)	111	(.3%)	10 537	(32.0%)	(32 878)	(9.5%)	-	-	-	-
Total By Income Source	(14 952)	(4.3%)	8 580	2.5%	6 914	2.0%	346 173	99.8%	346 715	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(23 176)	471.2%	811	(16.5%)	717	(14.6%)	16 729	(340.1%)	(4 918)	(1.4%)	-	-	-	-
Commercial	(461)	(1.4%)	1 562	4.8%	749	2.3%	30 903	94.4%	32 753	9.4%	-	-	-	-
Households	9 567	3.6%	4 907	1.9%	4 455	1.7%	244 413	92.8%	263 341	76.0%	-	-	-	-
Other	(882)	(1.6%)	1 300	2.3%	993	1.8%	54 128	97.5%	55 539	16.0%	-	-	-	-
Total By Customer Group	(14 952)	(4.3%)	8 580	2.5%	6 914	2.0%	346 173	99.8%	346 715	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	6 303	2.4%	11 063	4.2%	11 063	4.2%	232 202	89.1%	260 632	59.8%
Bulk Water	-	-	-	-	-	-	35 989	100.0%	35 989	8.3%
PAYE deductions	2 021	17.4%	1 889	16.3%	1 987	17.1%	5 720	49.2%	11 617	2.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 018	6.3%	2 030	6.4%	1 999	6.3%	25 797	81.0%	31 843	7.3%
Loan repayments	-	-	-	-	-	-	13 239	100.0%	13 239	3.0%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	6 462	100.0%	6 462	1.5%
Other	1 134	1.5%	3 902	5.2%	2 419	3.2%	68 300	90.2%	75 755	17.4%
Total	11 477	2.6%	18 884	4.3%	17 467	4.0%	387 710	89.0%	435 537	100.0%

Contact Details

Municipal Manager	Mr TM Bloom	053 928 2202
Financial Manager	Mr David Thornhill	053 928 2209

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAMUSA (NW393)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	140 341	154 422	38 963	27.8%	26 465	18.9%	50 859	32.9%	14 501	9.4%	130 788	84.7%	38 825	83.6%	(62.7%)
Property rates	12 605	15 435	7 270	57.7%	2 152	17.1%	2 112	13.7%	1 408	9.1%	12 942	83.8%	1 370	111.1%	2.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	31 378	31 941	3 136	10.0%	7 780	24.8%	6 468	20.2%	3 378	10.6%	20 762	65.0%	1 417	42.1%	138.4%
Service charges - water revenue	6 447	8 112	1 755	27.2%	3 778	58.6%	2 129	26.2%	1 419	17.5%	9 080	111.9%	674	19.3%	110.4%
Service charges - sanitation revenue	11 005	11 515	1 924	17.5%	3 192	29.0%	3 196	27.8%	2 133	18.5%	10 445	90.7%	1 282	102.6%	66.4%
Service charges - refuse revenue	6 742	6 679	1 231	18.3%	2 043	30.3%	2 045	30.6%	1 365	20.4%	6 683	100.1%	349	60.3%	291.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	793	545	3	.4%	47	5.9%	134	24.6%	95	17.4%	279	51.2%	34	36.3%	175.4%
Interest earned - external investments	-	150	-	-	23	-	14	9.3%	3	2.0%	39	26.3%	-	(97.6%)	(100.0%)
Interest earned - outstanding debtors	10 332	11 120	1 290	12.5%	3 290	31.8%	3 607	32.4%	1 135	10.2%	9 322	83.8%	1 153	41.9%	(1.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	393	893	299	76.2%	55	14.1%	32	3.6%	19	2.1%	406	45.4%	34	907.7%	(44.3%)
Licences and permits	2 743	5 000	614	22.4%	1 739	63.4%	302	6.0%	519	10.4%	3 174	63.5%	64	26.9%	712.3%
Agency services	105	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	56 169	60 169	20 921	37.2%	1 000	1.8%	29 288	48.7%	2 730	4.5%	53 939	89.6%	31 709	101.3%	(91.4%)
Other own revenue	1 629	2 864	382	23.5%	1 367	83.9%	1 534	53.6%	297	10.4%	3 580	125.0%	649	702.1%	(54.3%)
Gains on disposal of PPE	-	-	139	-	-	-	-	-	-	-	139	-	90	-	(100.0%)
Operating Expenditure	180 900	197 478	21 929	12.1%	55 043	30.4%	32 972	16.7%	19 903	10.1%	129 847	65.8%	30 825	40.6%	(35.4%)
Employee related costs	68 213	68 804	9 876	14.5%	14 857	21.8%	14 547	21.1%	9 414	13.7%	48 694	70.8%	13 942	52.4%	(32.5%)
Remuneration of councillors	6 470	6 498	1 141	17.6%	1 694	26.2%	1 054	16.2%	536	8.2%	4 425	68.1%	2 308	73.6%	(76.8%)
Debt impairment	27 482	27 482	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 325	24 107	-	-	-	-	-	-	-	-	-	-	48	.2%	(100.0%)
Finance charges	300	600	-	-	150	50.1%	2 382	397.0%	1 569	261.5%	4 101	683.5%	-	-	(100.0%)
Bulk purchases	28 928	28 928	6 296	21.8%	5 954	20.6%	5 946	20.6%	3 450	11.9%	21 646	74.8%	5 840	79.2%	(40.9%)
Other Materials	3 901	2 394	201	5.2%	312	8.0%	129	5.4%	638	26.7%	1 280	53.5%	867	47.0%	(26.4%)
Contracted services	10 089	13 176	1 876	18.6%	3 631	36.0%	3 230	24.5%	2 491	18.9%	11 228	85.2%	2 304	24.1%	8.1%
Transfers and grants	-	11 991	1 023	-	24 776	-	2 987	24.9%	487	4.1%	29 273	244.1%	-	-	(100.0%)
Other expenditure	14 191	13 498	1 512	10.7%	3 669	25.9%	2 697	20.0%	1 318	9.8%	9 196	68.1%	5 517	95.0%	(76.1%)
Loss on disposal of PPE	-	-	5	-	-	-	-	-	-	-	5	-	-	-	-
Surplus/(Deficit)	(40 559)	(43 056)	17 034		(28 578)		17 887		(5 402)		941		8 001		
Transfers recognised - capital	19 462	15 462	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(21 097)	(27 594)	17 034		(28 578)		17 887		(5 402)		941		8 001		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(21 097)	(27 594)	17 034		(28 578)		17 887		(5 402)		941		8 001		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(21 097)	(27 594)	17 034		(28 578)		17 887		(5 402)		941		8 001		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(21 097)	(27 594)	17 034		(28 578)		17 887		(5 402)		941		8 001		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	27 711	15 039	-	-	-	-	-	-	-	-	-	-	-	6.8%	-
National Government	27 711	15 039	-	-	-	-	-	-	-	-	-	-	-	(39.6%)	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 711	15 039	-	-	-	-	-	-	-	-	-	-	-	(39.5%)	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	27 711	15 039	-	-	-	-	-	-	-	-	-	-	-	6.8%	-
Governance and Administration	9 022	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	9 022	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 600	2 950	-	-	-	-	-	-	-	-	-	-	-	26.9%	-
Community & Social Services	2 600	2 870	-	-	-	-	-	-	-	-	-	-	-	26.9%	-
Sport And Recreation	-	80	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 089	12 089	-	-	-	-	-	-	-	-	-	-	-	3.2%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 089	12 089	-	-	-	-	-	-	-	-	-	-	-	(14.0%)	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 000	-	-	-	-	-	-	-	-	-	-	-	-	(6.2%)	-
Electricity	4 000	-	-	-	-	-	-	-	-	-	-	-	-	(6.2%)	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	132 648	157 849	51 642	38.9%	36 520	27.5%	27 749	17.6%	8 677	5.5%	124 589	78.9%	20 843	97.0%	(58.4%)
Property rates, penalties and collection charges	8 446	15 435	2 701	32.0%	1 973	23.4%	1 678	10.9%	1 590	10.3%	7 942	51.5%	1 916	20.1%	(17.0%)
Service charges	37 233	46 211	7 278	19.5%	5 929	15.9%	7 172	15.5%	4 157	9.0%	24 537	53.1%	6 653	169.4%	(37.5%)
Other revenue	5 658	9 302	15 763	278.6%	9 274	163.9%	5 004	53.8%	2 927	31.5%	32 969	354.4%	12 228	90.5%	(76.1%)
Government - operating	54 922	60 169	25 858	47.1%	18 230	33.2%	12 881	21.4%	-	-	56 969	94.7%	-	1 870.2%	-
Government - capital	19 462	15 462	-	-	1 000	5.1%	1 000	6.5%	-	-	2 000	12.9%	-	-	-
Interest	6 928	11 270	41	.6%	114	1.6%	14	.1%	3	-	172	1.5%	45	2.4%	(93.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(126 380)	(173 371)	(50 256)	39.8%	(37 429)	29.6%	(30 937)	17.8%	(9 279)	5.4%	(127 901)	73.8%	(27 280)	85.5%	(66.0%)
Suppliers and employees	(125 880)	(160 780)	(50 256)	39.9%	(37 429)	29.7%	(30 937)	19.2%	(9 279)	5.8%	(127 901)	79.6%	(27 280)	143.2%	(66.0%)
Finance charges	(500)	(600)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(11 991)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	6 268	(15 522)	1 386	22.1%	(908)	(14.5%)	(3 188)	20.5%	(602)	3.9%	(3 312)	21.3%	(6 438)	(29.0%)	(90.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(18 600)	(39 181)	-	-	-	-	-	-	-	-	-	-	(574)	-	(100.0%)
Capital assets	(18 600)	(39 181)	-	-	-	-	-	-	-	-	-	-	(574)	-	(100.0%)
Net Cash from/(used) Investing Activities	(18 600)	(39 181)	-	-	-	-	-	-	-	-	-	-	(574)	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(12 332)	(54 703)	1 386	(11.2%)	(908)	7.4%	(3 188)	5.8%	(602)	1.1%	(3 312)	6.1%	(7 012)	22.4%	(91.4%)
Cash/cash equivalents at the year begin:	(929)	-	528	(56.9%)	1 915	(206.0%)	1 006	-	(2 182)	-	528	-	3 982	94.7%	(154.8%)
Cash/cash equivalents at the year end:	(13 261)	(54 703)	1 915	(14.4%)	1 006	(7.6%)	(2 182)	4.0%	(2 783)	5.1%	(2 783)	5.1%	(3 030)	19.7%	(8.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Isaac Makaota	053 963 1331
Financial Manager	Mr Itumeleng Lekawa	053 927 1331

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: GREATER TAUNG (NW394)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	251 662	241 662	105 855	42.1%	64 988	25.8%	5 291	2.2%	-	-	176 134	72.9%	12 242	103.9%	(100.0%)
Property rates	38 500	28 500	27 743	72.1%	(18)	-	-	-	-	-	27 725	97.3%	(45)	110.3%	(100.0%)
Property rates - penalties and collection charges	-	842	-	-	1 355	-	-	-	-	-	1 355	160.9%	865	-	(100.0%)
Service charges - electricity revenue	3 518	3 518	796	22.6%	1 002	28.5%	-	-	-	-	1 798	51.1%	622	72.6%	(100.0%)
Service charges - water revenue	842	-	175	20.8%	220	26.1%	-	-	-	-	395	-	172	98.4%	(100.0%)
Service charges - sanitation revenue	2 043	2 043	507	24.8%	506	24.8%	4	.2%	-	-	1 018	49.8%	463	98.6%	(100.0%)
Service charges - refuse revenue	3 285	3 285	782	23.8%	786	23.9%	0	-	-	-	1 569	47.7%	712	94.1%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	596	596	113	18.9%	142	23.8%	1	.2%	-	-	255	42.8%	42	75.0%	(100.0%)
Interest earned - external investments	11 500	11 500	499	4.3%	4 209	36.6%	4 825	42.0%	-	-	9 533	82.9%	4 114	118.5%	(100.0%)
Interest earned - outstanding debtors	6 714	6 714	661	9.8%	641	9.5%	-	-	-	-	1 301	19.4%	980	47.4%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	182 135	182 135	74 399	40.8%	54 797	30.1%	406	.2%	-	-	129 602	71.2%	567	100.1%	(100.0%)
Other own revenue	2 129	2 129	171	8.1%	1 266	59.4%	54	2.5%	-	-	1 491	70.0%	3 749	345.2%	(100.0%)
Gains on disposal of PPE	400	400	9	2.2%	82	20.6%	-	-	-	-	91	22.8%	-	98.8%	-
Operating Expenditure	263 437	259 856	52 119	19.8%	45 118	17.1%	15 878	6.1%	-	-	113 115	43.5%	46 328	69.8%	(100.0%)
Employee related costs	95 554	94 554	20 418	21.4%	20 026	21.0%	6 423	6.8%	-	-	46 867	49.6%	18 611	82.8%	(100.0%)
Remuneration of councillors	19 347	19 347	4 513	23.3%	4 475	23.1%	1 492	7.7%	-	-	10 479	54.2%	4 412	95.4%	(100.0%)
Debt impairment	3 000	3 000	-	-	1 020	34.0%	-	-	-	-	1 020	34.0%	-	29.0%	-
Depreciation and asset impairment	30 570	30 570	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	238	238	5	2.3%	0	.1%	1	.6%	-	-	7	3.0%	9	144.3%	(100.0%)
Bulk purchases	4 092	4 092	765	18.7%	867	21.2%	255	6.2%	-	-	1 886	46.1%	1 021	86.2%	(100.0%)
Other Materials	23 718	22 387	6 421	27.1%	2 272	9.6%	1 307	5.8%	-	-	10 000	44.7%	4 300	64.6%	(100.0%)
Contracted services	21 757	18 957	9 560	43.9%	4 028	18.5%	1 540	8.1%	-	-	15 127	79.8%	5 125	119.5%	(100.0%)
Transfers and grants	12 909	12 909	2 376	18.4%	2 769	21.4%	906	7.0%	-	-	6 051	46.9%	3 281	87.9%	(100.0%)
Other expenditure	52 253	53 803	8 061	15.4%	9 662	18.5%	3 953	7.3%	-	-	21 677	40.3%	9 568	54.5%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11 775)	(18 194)	53 736		19 870		(10 587)		-		63 019		(34 086)		
Transfers recognised - capital	44 841	44 841	14 523	32.4%	11 739	26.2%	285	.6%	-	-	26 547	59.2%	11 456	72.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 067	26 647	68 259		31 609		(10 301)		-		89 567		(22 630)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	33 067	26 647	68 259		31 609		(10 301)		-		89 567		(22 630)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 067	26 647	68 259		31 609		(10 301)		-		89 567		(22 630)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 067	26 647	68 259		31 609		(10 301)		-		89 567		(22 630)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	58 461	84 568	19 494	33.3%	14 139	24.2%	891	1.1%	-	-	34 525	40.8%	12 783	66.7%	(100.0%)
National Government	44 341	61 107	14 523	32.8%	11 556	26.1%	285	.5%	-	-	26 364	43.1%	8 451	75.6%	(100.0%)
Provincial Government	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 841	61 107	14 523	32.4%	11 556	25.8%	285	.5%	-	-	26 364	43.1%	8 451	74.8%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 620	23 461	4 972	36.5%	2 584	19.0%	606	2.6%	-	-	8 161	34.8%	4 331	39.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58 461	84 568	19 494	33.3%	14 139	24.2%	891	1.1%	-	-	34 525	40.8%	12 783	66.7%	(100.0%)
Governance and Administration	3 639	4 544	959	26.4%	(236)	(6.5%)	26	.6%	-	-	750	16.5%	3 755	144.9%	(100.0%)
Executive & Council	3 029	3 034	928	30.6%	(354)	(11.7%)	26	.9%	-	-	600	19.8%	2 710	1 672.5%	(100.0%)
Budget & Treasury Office	610	310	10	1.6%	10	1.6%	-	-	-	-	20	6.3%	9	1.2%	(100.0%)
Corporate Services	-	1 200	21	-	109	-	-	-	-	-	130	10.8%	1 036	-	(100.0%)
Community and Public Safety	24 029	39 645	372	1.6%	107	.4%	62	.2%	-	-	541	1.4%	43	1.9%	(100.0%)
Community & Social Services	22 929	14 462	372	1.6%	(16)	(.1%)	62	.4%	-	-	419	2.9%	27	.7%	(100.0%)
Sport And Recreation	1 100	25 183	-	-	123	11.2%	-	-	-	-	123	.5%	17	41.9%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 344	25 809	18 146	118.3%	12 482	81.4%	418	1.6%	-	-	31 046	120.3%	8 957	159.7%	(100.0%)
Planning and Development	20	20	-	-	19	97.1%	-	-	-	-	19	97.1%	40	107.7%	(100.0%)
Road Transport	15 324	25 789	18 146	118.4%	12 463	81.3%	418	1.6%	-	-	31 026	120.3%	8 917	159.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	15 450	14 570	17	.1%	1 786	11.6%	385	2.6%	-	-	2 188	15.0%	28	6.5%	(100.0%)
Electricity	9 780	9 950	-	-	1 445	14.8%	383	3.9%	-	-	1 828	18.4%	-	-	-
Water	600	250	17	2.8%	110	18.3%	-	-	-	-	127	50.8%	28	-	(100.0%)
Waste Water Management	700	-	-	-	231	33.0%	2	-	-	-	233	-	-	14.0%	-
Waste Management	4 370	4 370	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	273 820	268 745	100 401	36.7%	97 459	35.6%	1 801	.7%	-	-	199 661	74.3%	17 759	108.2%	(100.0%)
Property rates, penalties and collection charges	25 025	19 950	1 368	5.5%	17 129	68.4%	548	2.7%	-	-	19 046	95.5%	11 313	179.4%	(100.0%)
Service charges	6 297	6 297	1 948	30.9%	1 662	26.4%	347	5.5%	-	-	3 958	62.8%	1 372	94.9%	(100.0%)
Other revenue	3 437	3 437	4 046	117.7%	7 656	222.7%	905	26.3%	-	-	12 607	366.8%	4 724	364.7%	(100.0%)
Government - operating	182 420	182 420	76 007	41.7%	53 980	29.6%	-	-	-	-	129 987	71.3%	-	97.4%	-
Government - capital	45 141	45 141	17 032	37.7%	17 032	37.7%	-	-	-	-	34 064	75.5%	-	100.0%	-
Interest	11 500	11 500	-	-	-	-	-	-	-	-	-	-	350	23.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(229 867)	(226 286)	(59 819)	26.0%	(55 844)	24.3%	(17 341)	7.7%	-	-	(133 004)	58.8%	(49 598)	96.1%	(100.0%)
Suppliers and employees	(216 720)	(213 139)	(57 069)	26.3%	(53 045)	24.5%	(16 434)	7.7%	-	-	(126 547)	59.4%	(46 308)	97.0%	(100.0%)
Finance charges	(238)	(238)	(9)	3.8%	(30)	12.7%	(1)	.6%	-	-	(41)	17.0%	(9)	3.5%	(100.0%)
Transfers and grants	(12 909)	(12 909)	(2 741)	21.2%	(2 769)	21.4%	(906)	7.0%	-	-	(6 416)	49.7%	(3 281)	88.4%	(100.0%)
Net Cash from/(used) Operating Activities	43 954	42 460	40 583	92.3%	41 616	94.7%	(15 541)	(36.6%)	-	-	66 658	157.0%	(31 839)	139.7%	(100.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(58 461)	(84 568)	(19 691)	33.7%	(14 139)	24.2%	(891)	1.1%	-	-	(34 721)	41.1%	(12 783)	71.9%	(100.0%)
Capital assets	(58 461)	(84 568)	(19 691)	33.7%	(14 139)	24.2%	(891)	1.1%	-	-	(34 721)	41.1%	(12 783)	71.9%	(100.0%)
Net Cash from/(used) Investing Activities	(58 461)	(84 568)	(19 691)	33.7%	(14 139)	24.2%	(891)	1.1%	-	-	(34 721)	41.1%	(12 783)	71.9%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 700)	(1 700)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 700)	(1 700)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 700)	(1 700)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(16 208)	(43 809)	20 892	(128.9%)	27 476	(169.5%)	(16 432)	37.5%	-	-	31 936	(72.9%)	(44 621)	2 886.2%	(100.0%)
Cash/cash equivalents at the year begin:	227 678	227 678	231 327	101.6%	252 218	110.8%	279 695	122.8%	-	-	231 327	101.6%	261 892	116.3%	(100.0%)
Cash/cash equivalents at the year end:	211 471	183 870	252 218	119.3%	279 695	132.3%	263 263	143.2%	-	-	263 263	143.2%	217 271	153.9%	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Katlego Gabanakgosi	053 994 9405
Financial Manager	Mr Martin Phillip Vermaak	053 994 9402

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: LEKWA-TEEMANE (NW396)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	259 489	266 870	45 856	17.7%	36 489	14.1%	51 598	19.3%	58 050	21.8%	191 993	71.9%	44 291	96.6%	31.1%
Property rates	25 874	(17 286)	3 901	15.1%	3 273	12.6%	3 346	(19.4%)	3 382	(19.6%)	13 901	(80.4%)	4 774	110.7%	(29.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	81 488	-	-	-	-	-	-	-	-	-	-	-	18 912	117.1%	(100.0%)
Service charges - water revenue	34 360	-	-	-	-	-	-	-	-	-	-	-	5 309	70.6%	(100.0%)
Service charges - sanitation revenue	13 102	-	-	-	-	-	-	-	-	-	-	-	3 167	127.0%	(100.0%)
Service charges - refuse revenue	14 605	-	-	-	-	-	-	-	-	-	-	-	2 488	58.4%	(100.0%)
Service charges - other	-	150 531	36 449	-	34 384	-	35 166	23.4%	34 486	22.9%	140 485	93.3%	-	-	(100.0%)
Rental of facilities and equipment	666	661	16	2.4%	14	2.0%	5	.7%	3	.4%	38	5.7%	148	71.8%	(98.1%)
Interest earned - external investments	12	-	-	-	-	-	-	-	-	-	-	-	2	35.3%	(100.0%)
Interest earned - outstanding debtors	19 910	63 611	5 270	26.5%	(33)	(.2%)	11 951	18.8%	18 743	29.5%	35 930	56.5%	9 107	180.9%	105.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	18 176	18 176	98	.5%	65	.4%	44	.2%	83	.5%	291	1.6%	0	-	83 154.0%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	2 624	2 624	-	-	(1 317)	(50.2%)	-	-	-	-	(1 317)	(50.2%)	437	117.1%	(100.0%)
Transfers recognised - operational	47 938	47 654	-	-	-	-	1 000	2.1%	1 317	2.8%	2 317	4.9%	-	91.2%	(100.0%)
Other own revenue	734	899	121	16.5%	104	14.2%	86	9.6%	37	4.1%	348	38.7%	(52)	132.1%	(170.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	282 712	280 633	24 476	8.7%	36 088	12.8%	48 068	17.1%	42 271	15.1%	150 903	53.8%	32 473	48.0%	30.2%
Employee related costs	60 187	66 333	10 112	16.8%	15 683	26.1%	25 996	39.2%	15 704	23.7%	67 496	101.8%	13 860	91.3%	13.3%
Remuneration of councillors	3 507	5 767	563	16.1%	769	21.9%	1 335	23.1%	1 541	26.7%	4 208	73.0%	1 010	93.4%	52.5%
Debt impairment	61 996	61 996	124	.2%	23	-	-	-	3 740	6.0%	3 886	6.3%	75	.9%	4 867.9%
Depreciation and asset impairment	22 958	22 959	1 755	7.6%	-	-	-	-	-	-	1 755	7.6%	-	-	-
Finance charges	1	2 252	0	1.8%	1	70.3%	-	-	3	.1%	3	.2%	0	.6%	489.1%
Bulk purchases	81 383	47 783	5 768	7.1%	5 820	7.2%	9 242	19.3%	6 570	13.7%	27 400	57.3%	10 005	60.9%	(34.3%)
Other Materials	14 270	411	-	-	10	.1%	-	-	1	.2%	11	2.7%	1 837	28.5%	(100.0%)
Contracted services	18 148	41 023	2 727	15.0%	7 481	41.2%	7 044	17.2%	7 997	19.5%	25 248	61.5%	2 504	68.7%	219.4%
Transfers and grants	-	-	-	-	507	-	-	-	-	-	-	-	-	-	-
Other expenditure	20 261	32 110	3 408	16.8%	5 794	28.6%	4 451	13.9%	6 717	20.9%	20 370	63.4%	3 183	49.8%	111.1%
Loss on disposal of PPE	-	-	18	-	-	-	-	-	-	-	18	-	-	-	-
Surplus/(Deficit)	(23 223)	(13 763)	21 380		400		3 530		15 779		41 089		11 818		
Transfers recognised - capital	19 579	23 579	-	-	-	-	3 968	16.8%	-	-	3 968	16.8%	14 104	101.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 644)	9 816	21 380		400		7 498		15 779		45 057		25 922		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(3 644)	9 816	21 380		400		7 498		15 779		45 057		25 922		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 644)	9 816	21 380		400		7 498		15 779		45 057		25 922		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 644)	9 816	21 380		400		7 498		15 779		45 057		25 922		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	23 360	24 487	6 088	26.1%	3 622	15.5%	8 284	33.8%	7 020	28.7%	25 013	102.2%	10 925	70.1%	(35.7%)
National Government	21 796	22 493	4 340	19.9%	1 971	9.0%	7 959	35.4%	6 937	30.8%	21 207	94.3%	10 925	75.5%	(36.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 796	22 493	4 340	19.9%	1 971	9.0%	7 959	35.4%	6 937	30.8%	21 207	94.3%	10 925	75.5%	(36.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 564	1 994	1 748	111.7%	1 650	105.5%	325	16.3%	83	4.2%	3 807	190.9%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	23 360	24 487	6 088	26.1%	3 622	15.5%	8 284	33.8%	7 020	28.7%	25 013	102.2%	10 925	70.1%	(35.7%)
Governance and Administration	3 370	1 994	-	-	1 650	49.0%	325	16.3%	133	6.7%	2 109	105.8%	48	3.4%	178.7%
Executive & Council	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 870	615	-	-	77	2.7%	96	15.6%	55	8.9%	227	37.0%	20	1.6%	176.1%
Corporate Services	-	1 379	-	-	1 574	-	229	16.6%	79	5.7%	1 882	136.5%	28	-	180.5%
Community and Public Safety	55	-	900	1 636.4%	-	-	-	-	177	-	1 077	-	-	-	(100.0%)
Community & Social Services	55	-	900	1 636.4%	-	-	-	-	177	-	1 077	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 935	11 544	2 579	17.3%	1 567	10.5%	6 902	59.8%	5 039	43.6%	16 087	139.3%	8 586	88.5%	(41.3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 935	11 544	2 579	17.3%	1 567	10.5%	6 902	59.8%	5 039	43.6%	16 087	139.3%	8 586	88.5%	(41.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 000	10 948	2 609	52.2%	404	8.1%	1 057	9.7%	1 671	15.3%	5 740	52.4%	2 291	74.0%	(27.1%)
Electricity	5 000	10 948	2 609	52.2%	404	8.1%	1 057	9.7%	1 671	15.3%	5 740	52.4%	2 291	75.1%	(27.1%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	204 681	225 824	24 377	11.9%	36 026	17.6%	56 557	25.0%	28 772	12.7%	145 731	64.5%	48 890	86.2%	(41.1%)
Property rates, penalties and collection charges	18 371	78 231	4 478	24.4%	6 559	35.7%	25 792	33.0%	26 736	34.2%	63 566	81.3%	2 728	45.6%	879.9%
Service charges	97 650	61 761	19 806	20.3%	29 293	30.0%	11 748	19.0%	596	1.0%	61 444	99.5%	22 066	92.5%	(97.3%)
Other revenue	14 764	14 599	92	.6%	183	1.2%	114	.8%	123	.8%	512	3.5%	882	42.1%	(86.1%)
Government - operating	47 938	47 654	-	-	-	-	1 000	2.1%	-	-	1 000	2.1%	-	92.7%	-
Government - capital	19 579	23 579	-	-	-	-	17 344	73.6%	1 317	5.6%	18 661	79.1%	14 104	100.0%	(90.7%)
Interest	6 379	-	-	-	(10)	(.2%)	558	-	-	-	548	-	9 109	99.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(196 789)	(188 502)	(7 227)	3.7%	(33 430)	17.0%	(39 836)	21.1%	(41 111)	21.8%	(121 604)	64.5%	(33 874)	77.4%	21.4%
Suppliers and employees	(196 664)	(164 020)	(7 227)	3.7%	(33 430)	17.0%	(39 836)	24.3%	(41 109)	25.1%	(121 602)	74.1%	(33 874)	77.4%	21.4%
Finance charges	(125)	(24 482)	-	-	-	-	-	-	(3)	-	(3)	-	(0)	.6%	489.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	7 892	37 322	17 150	217.3%	2 595	32.9%	16 721	44.8%	(12 339)	(33.1%)	24 127	64.6%	15 015	144.0%	(182.2%)
Cash Flow from Investing Activities															
Receipts	15 803	-	-	-	-	-	5 448	-	-	-	5 448	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	15 803	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	5 448	-	-	-	5 448	-	-	-	-
Payments	(19 579)	(24 487)	(3 198)	16.3%	(4 202)	21.5%	(1 008)	4.1%	(9 115)	37.2%	(17 523)	71.6%	(10 925)	94.8%	(16.6%)
Capital assets	(19 579)	(24 487)	(3 198)	16.3%	(4 202)	21.5%	(1 008)	4.1%	(9 115)	37.2%	(17 523)	71.6%	(10 925)	94.8%	(16.6%)
Net Cash from/(used) Investing Activities	(3 776)	(24 487)	(3 198)	84.7%	(4 202)	111.3%	4 439	(18.1%)	(9 115)	37.2%	(12 075)	49.3%	(10 925)	94.8%	(16.6%)
Cash Flow from Financing Activities															
Receipts	-	-	1	-	(1)	-	-	-	-	-	0	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1	-	(1)	-	-	-	-	-	0	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	1	-	(1)	-	-	-	-	-	0	-	-	-	-
Net Increase/(Decrease) in cash held	4 116	12 835	13 953	339.0%	(1 607)	(39.0%)	21 160	164.9%	(21 454)	(167.1%)	12 052	93.9%	4 090	(152.1%)	(624.5%)
Cash/cash equivalents at the year begin:	3 974	3 974	2 324	58.5%	16 276	409.6%	14 669	369.2%	35 830	901.7%	2 324	58.5%	4 599	(2.6%)	679.1%
Cash/cash equivalents at the year end:	8 090	16 809	16 276	201.2%	14 669	181.3%	35 830	213.2%	14 376	85.5%	14 376	85.5%	8 689	(3 733.7%)	65.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 921	1.3%	(43)	-	1 934	.6%	295 630	98.1%	301 443	42.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 897	14.5%	(50)	(.1%)	4 606	6.8%	53 731	78.8%	68 184	9.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 727	6.1%	-	-	1 330	2.2%	56 255	91.8%	61 312	8.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 317	1.9%	-	-	1 018	.9%	115 903	97.2%	119 239	16.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 813	2.0%	-	-	805	.9%	88 141	97.1%	90 759	12.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 788	17.9%	-	-	6 213	8.7%	52 359	73.4%	71 359	10.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(433)	(12.1%)	(247)	(6.9%)	(527)	(14.7%)	4 781	133.8%	3 574	.5%	-	-	-	-
Total By Income Source	34 030	4.8%	(339)	-	15 380	2.1%	666 799	93.1%	715 869	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 999	12.9%	(85)	(.3%)	1 748	5.6%	25 327	81.7%	30 990	4.3%	-	-	-	-
Commercial	6 624	12.3%	(42)	(.1%)	3 848	7.1%	43 469	80.6%	53 900	7.5%	-	-	-	-
Households	23 131	3.7%	(204)	-	9 671	1.5%	594 922	94.8%	627 520	87.7%	-	-	-	-
Other	276	8.0%	(9)	(.3%)	113	3.3%	3 081	89.0%	3 460	.5%	-	-	-	-
Total By Customer Group	34 030	4.8%	(339)	-	15 380	2.1%	666 799	93.1%	715 869	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 692	100.0%	-	-	-	-	-	-	3 692	1.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	3 219	83.4%	386	10.0%	-	-	254	6.6%	3 859	1.5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 949	11.8%	1 832	11.1%	1 611	9.8%	11 099	67.3%	16 491	6.5%
Auditor-General	-	-	-	-	-	-	4 783	100.0%	4 783	1.9%
Other	4 120	1.8%	94	-	(87)	-	220 252	98.2%	224 379	88.6%
Total	12 981	5.1%	2 312	.9%	1 524	.6%	236 388	93.4%	253 204	100.0%

Contact Details

Municipal Manager		
Financial Manager	Mr Kgomotso William Kumbe	053 441 2206

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KAGISANO-MOLOPO (NW397)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	144 533	144 533	18 424	12.7%	49 176	34.0%	59 191	41.0%	3 170	2.2%	129 961	89.9%	437	89.8%	625.4%
Property rates	17 618	17 618	17 618	100.0%	-	-	-	-	-	-	17 618	100.0%	-	73.4%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 600	1 600	253	15.8%	129	8.1%	234	14.6%	245	15.3%	861	53.8%	6	73.0%	4 277.4%
Interest earned - external investments	1 550	1 550	473	30.5%	427	27.6%	917	59.2%	1 102	71.1%	2 919	188.3%	204	92.3%	440.1%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	123 580	123 580	-	-	48 620	39.3%	53 576	43.4%	34	-	102 230	82.7%	-	96.7%	(100.0%)
Other own revenue	185	185	80	43.3%	-	-	4 464	2 412.9%	1 789	967.0%	6 333	3 423.3%	227	54.5%	686.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	179 089	179 089	26 283	14.7%	43 721	24.4%	48 989	27.4%	44 953	25.1%	163 946	91.5%	14 813	63.5%	203.5%
Employee related costs	34 396	34 396	8 173	23.8%	11 992	34.9%	8 280	24.1%	8 345	24.3%	36 790	107.0%	2 550	70.5%	227.3%
Remuneration of councillors	11 782	11 782	2 755	23.4%	2 800	23.8%	3 502	29.7%	2 914	24.7%	11 971	101.6%	868	78.6%	235.9%
Debt impairment	1 300	1 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	27 390	27 390	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	8 080	8 080	213	2.6%	147	1.8%	525	6.5%	1 188	14.7%	2 073	25.7%	68	9.8%	1 651.5%
Contracted services	32 097	32 097	8 266	25.8%	6 671	20.8%	7 781	24.2%	8 595	26.8%	31 314	97.6%	7 442	128.6%	15.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	63 794	63 794	6 876	10.8%	22 111	34.7%	28 900	45.3%	23 911	37.5%	81 798	128.2%	3 885	74.9%	515.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(34 556)	(34 556)	(7 859)		5 455		10 202		(41 783)		(33 985)		(14 376)		
Transfers recognised - capital	29 521	29 521	-	-	-	-	29 521	100.0%	-	-	29 521	100.0%	-	146.7%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(5 035)	(5 035)	(7 859)		5 455		39 723		(41 783)		(4 464)		(14 376)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(5 035)	(5 035)	(7 859)		5 455		39 723		(41 783)		(4 464)		(14 376)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(5 035)	(5 035)	(7 859)		5 455		39 723		(41 783)		(4 464)		(14 376)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(5 035)	(5 035)	(7 859)		5 455		39 723		(41 783)		(4 464)		(14 376)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	57 150	59 150	2 757	4.8%	3 617	6.3%	11 445	19.3%	7 551	12.8%	25 370	42.9%	6 361	60.3%	18.7%
National Government	29 521	38 000	2 757	9.3%	3 617	12.3%	11 445	30.1%	7 551	19.9%	25 370	66.8%	6 361	71.4%	18.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 521	38 000	2 757	9.3%	3 617	12.3%	11 445	30.1%	7 551	19.9%	25 370	66.8%	6 361	71.4%	18.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27 629	21 150	-	-	-	-	-	-	-	-	-	-	-	42.6%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	57 150	59 150	2 757	4.8%	3 617	6.3%	11 445	19.3%	7 551	12.8%	25 370	42.9%	6 361	60.3%	18.7%
Governance and Administration	21 150	21 150	-	-	-	-	-	-	-	-	-	-	-	56.2%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	21 150	21 150	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 000	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	5 000	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 000	15 000	2 757	18.4%	3 617	24.1%	11 445	76.3%	7 551	50.3%	25 370	169.1%	6 361	61.2%	18.7%
Planning and Development	15 000	-	2 757	18.4%	3 617	24.1%	11 445	-	7 551	-	25 370	-	6 361	61.2%	18.7%
Road Transport	-	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16 000	16 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	16 000	16 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	144 533	184 244	11 987	8.3%	89 067	61.6%	89 977	48.8%	3 313	1.8%	194 344	105.5%	13 035	98.0%	(74.6%)
Property rates, penalties and collection charges	17 618	27 808	11 181	63.5%	91	.5%	21 031	75.6%	143	.5%	32 446	116.7%	8 730	105.9%	(98.4%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 785	1 785	333	18.7%	1 824	102.2%	4 698	263.2%	2 035	114.0%	8 889	498.0%	3 457	38.1%	(41.2%)
Government - operating	123 580	123 580	-	-	86 823	70.3%	33 810	27.4%	34	-	120 666	97.6%	20	97.3%	66.4%
Government - capital	-	29 521	-	-	-	-	29 521	100.0%	-	-	29 521	100.0%	-	146.6%	-
Interest	1 550	1 550	473	30.5%	330	21.3%	917	59.2%	1 102	71.1%	2 821	182.0%	827	211.5%	33.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(87 655)	(157 029)	(27 072)	30.9%	(45 721)	52.2%	(48 989)	31.2%	(44 953)	28.6%	(166 734)	106.2%	(36 233)	102.8%	24.1%
Suppliers and employees	(86 355)	(157 029)	(27 072)	31.3%	(45 721)	52.9%	(48 989)	31.2%	(44 953)	28.6%	(166 734)	106.2%	(36 115)	102.7%	24.5%
Finance charges	(1 300)	-	-	-	-	-	-	-	-	-	-	-	(118)	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	56 878	27 215	(15 085)	(26.5%)	43 346	76.2%	40 988	150.6%	(41 640)	(153.0%)	27 610	101.4%	(23 198)	81.6%	79.5%
Cash Flow from Investing Activities															
Receipts	29 521	-	-	-	-	-	-	-	-	-	-	-	220	-	(100.0%)
Proceeds on disposal of PPE	29 521	-	-	-	-	-	-	-	-	-	-	-	220	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(57 150)	(29 521)	(2 757)	4.8%	(3 617)	6.3%	(11 445)	38.8%	(27 776)	94.1%	(45 595)	154.4%	(8 962)	65.6%	209.9%
Capital assets	(57 150)	(29 521)	(2 757)	4.8%	(3 617)	6.3%	(11 445)	38.8%	(27 776)	94.1%	(45 595)	154.4%	(8 962)	65.6%	209.9%
Net Cash from/(used) Investing Activities	(27 629)	(29 521)	(2 757)	10.0%	(3 617)	13.1%	(11 445)	38.8%	(27 776)	94.1%	(45 595)	154.4%	(8 742)	65.1%	217.7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	29 249	(2 306)	(17 841)	(61.0%)	39 729	135.8%	29 543	(1 281.1%)	(69 416)	3 010.2%	(17 985)	779.9%	(31 940)	(97.2%)	117.3%
Cash/cash equivalents at the year begin:	13 000	38 607	38 607	297.0%	20 766	159.7%	60 495	156.7%	90 038	233.2%	38 607	100.0%	75 505	217.6%	19.2%
Cash/cash equivalents at the year end:	42 249	36 301	20 766	49.2%	60 495	143.2%	90 038	248.0%	20 622	56.8%	20 622	56.8%	43 565	323.3%	(52.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	8 675	100.0%	8 675	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	8 675	100.0%	8 675	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	5 283	100.0%	5 283	60.9%	-	-	-	-
Commercial	-	-	-	-	-	-	3 392	100.0%	3 392	39.1%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	8 675	100.0%	8 675	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 080	100.0%	-	-	-	-	-	-	10 080	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	10 080	100.0%	-	-	-	-	-	-	10 080	100.0%

Contact Details

Municipal Manager	Mr Olaotse Bojosinyane	053 998 4455
Financial Manager	Mr Rowan Ferris	053 998 4455

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR RUTH SEGOMOTSI MOMPATI (DC39)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	345 917	313 960	141 248	40.8%	3 128	.9%	1 465	.5%	-	-	145 842	46.5%	-	72.5%	-
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 185	1 077	236	19.9%	461	38.9%	1	.1%	-	-	698	64.8%	-	-	-
Interest earned - external investments	17 253	18 282	215	1.2%	1 738	10.1%	1 156	6.3%	-	-	3 109	17.0%	-	64.0%	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	(15 168)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	342 247	294 201	140 565	41.1%	909	.3%	299	.1%	-	-	141 773	48.2%	-	73.2%	-
Other own revenue	400	400	233	58.1%	20	5.1%	9	2.2%	-	-	262	65.4%	-	185.1%	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	375 791	389 287	61 855	16.5%	75 072	20.0%	89 546	23.0%	-	-	226 474	58.2%	-	32.3%	-
Employee related costs	137 836	122 489	26 661	19.3%	38 692	28.1%	10 322	8.4%	-	-	75 674	61.8%	-	37.7%	-
Remuneration of councillors	8 602	8 160	1 483	17.2%	1 654	19.2%	437	5.4%	-	-	3 574	43.8%	-	39.1%	-
Debt impairment	1 500	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	40 828	45 732	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	130	10 800	4	3.4%	-	-	-	-	-	-	4	-	-	-	-
Bulk purchases	115 011	113 658	735	.6%	6 801	5.9%	70 224	61.8%	-	-	77 760	68.4%	-	30.6%	-
Other Materials	1 460	1 927	-	-	-	-	41	2.1%	-	-	41	2.1%	-	-	-
Contracted services	25 934	31 441	12 708	49.0%	10 387	40.1%	4 471	14.2%	-	-	27 566	87.7%	-	38.4%	-
Transfers and grants	12 950	21 500	7 585	58.6%	3 744	28.9%	2 158	10.0%	-	-	13 487	62.7%	-	63.2%	-
Other expenditure	31 540	32 580	12 680	40.2%	13 612	43.2%	1 894	5.8%	-	-	28 186	86.5%	-	46.5%	-
Loss on disposal of PPE	-	-	-	-	182	-	-	-	-	-	182	-	-	-	-
Surplus/(Deficit)	(29 874)	(75 327)	79 393		(71 944)		(88 081)		-		(80 632)		-		
Transfers recognised - capital	369 415	403 328	4 753	1.3%	73 189	19.8%	3 366	.8%	-	-	81 307	20.2%	-	10.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	339 541	328 001	84 146		1 245		(84 715)		-		675		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	339 541	328 001	84 146		1 245		(84 715)		-		675		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	339 541	328 001	84 146		1 245		(84 715)		-		675		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	339 541	328 001	84 146		1 245		(84 715)		-		675		-		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	375 990	378 690	56 012	14.9%	118 700	31.6%	3 371	.9%	-	-	178 083	47.0%	-	40.4%	-
National Government	369 415	372 665	55 942	15.1%	118 484	32.1%	3 366	.9%	-	-	177 792	47.7%	-	40.5%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	369 415	372 665	55 942	15.1%	118 484	32.1%	3 366	.9%	-	-	177 792	47.7%	-	40.5%	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 575	6 025	70	1.1%	216	3.3%	5	.1%	-	-	291	4.8%	-	10.9%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	375 990	378 690	56 012	14.9%	118 700	31.6%	3 371	.9%	-	-	178 083	47.0%	-	40.4%	-
Governance and Administration	1 565	1 565	48	3.1%	155	9.9%	5	.3%	-	-	208	13.3%	-	11.9%	-
Executive & Council	1 000	1 000	20	2.0%	38	3.8%	-	-	-	-	58	5.8%	-	.5%	-
Budget & Treasury Office	415	415	25	6.0%	94	22.8%	5	1.3%	-	-	125	30.0%	-	4.1%	-
Corporate Services	150	150	3	2.0%	23	15.1%	-	-	-	-	26	17.1%	-	147.4%	-
Community and Public Safety	880	880	3	.3%	16	1.8%	-	-	-	-	18	2.1%	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	880	880	3	.3%	16	1.8%	-	-	-	-	18	2.1%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 320	4 020	3	.2%	23	1.7%	-	-	-	-	25	.6%	-	5.6%	-
Planning and Development	550	3 250	3	.5%	23	4.1%	-	-	-	-	25	.8%	-	16.9%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	770	770	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	371 985	371 985	55 942	15.0%	118 484	31.9%	3 366	.9%	-	-	177 792	47.8%	-	40.5%	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	371 985	371 985	55 942	15.0%	118 484	31.9%	3 366	.9%	-	-	177 792	47.8%	-	40.5%	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	240	240	16	6.8%	23	9.5%	-	-	-	-	39	16.2%	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	362 164	715 157	143 427	39.6%	4 118	1.1%	4 831	.7%	-	-	152 376	21.3%	-	43.6%	-
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 585	(13 758)	271	17.1%	188	11.9%	10	(.1%)	-	-	469	(3.4%)	-	-	-
Government - operating	342 247	342 247	140 565	41.1%	909	.3%	299	.1%	-	-	141 773	41.4%	-	50.2%	-
Government - capital	-	369 415	2 376	-	1 283	-	3 366	.9%	-	-	7 025	1.9%	-	36.9%	-
Interest	18 332	17 253	215	1.2%	1 738	9.5%	1 156	6.7%	-	-	3 109	18.0%	-	82.8%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(333 775)	(333 467)	(36 562)	11.0%	(60 847)	18.2%	(88 646)	26.6%	-	-	(186 056)	55.8%	-	27.6%	-
Suppliers and employees	(320 695)	(320 383)	(32 593)	10.2%	(55 247)	17.2%	(86 489)	27.0%	-	-	(174 328)	54.4%	-	27.5%	-
Finance charges	(130)	(134)	(4)	3.4%	-	-	-	-	-	-	(4)	3.3%	-	-	-
Transfers and grants	(12 950)	(12 950)	(3 965)	30.6%	(5 601)	43.2%	(2 158)	16.7%	-	-	(11 723)	90.5%	-	43.4%	-
Net Cash from/(used) Operating Activities	28 389	381 690	106 865	376.4%	(56 729)	(199.8%)	(83 815)	(22.0%)	-	-	(33 679)	(8.8%)	-	58.0%	-
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(378 690)	(375 990)	-	-	-	-	-	-	-	-	-	-	-	10.6%	-
Capital assets	(378 690)	(375 990)	-	-	-	-	-	-	-	-	-	-	-	10.6%	-
Net Cash from/(used) Investing Activities	(378 690)	(375 990)	-	-	-	-	-	-	-	-	-	-	-	10.6%	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(11 880)	(11 880)	(1 800)	15.2%	(2 700)	22.7%	(900)	7.6%	-	-	(5 400)	45.5%	-	41.7%	-
Repayment of borrowing	(11 880)	(11 880)	(1 800)	15.2%	(2 700)	22.7%	(900)	7.6%	-	-	(5 400)	45.5%	-	41.7%	-
Net Cash from/(used) Financing Activities	(11 880)	(11 880)	(1 800)	15.2%	(2 700)	22.7%	(900)	7.6%	-	-	(5 400)	45.5%	-	41.7%	-
Net Increase/(Decrease) in cash held	(362 181)	(6 180)	105 065	(29.0%)	(59 429)	16.4%	(84 715)	1 370.8%	-	-	(39 079)	632.4%	-	(831.8%)	-
Cash/cash equivalents at the year begin:	19 176	72 406	51 134	266.7%	156 199	814.6%	96 770	133.6%	-	-	51 134	70.6%	259 433	113.9%	(100.0%)
Cash/cash equivalents at the year end:	(343 005)	66 226	156 199	(45.5%)	96 770	(28.2%)	12 055	18.2%	-	-	12 055	18.2%	259 433	507.4%	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Jerry Mononela	053 928 4712
Financial Manager	Ms Dipuo Motshelabola	053 928 6403

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	2 720 640	2 682 221	716 832	26.3%	569 659	20.9%	817 539	30.5%	356 070	13.3%	2 460 099	91.7%	420 754	75.1%	(15.4%)
Property rates	413 697	364 386	105 118	25.4%	72 726	17.6%	71 202	19.5%	47 645	13.1%	296 691	81.4%	45 721	67.8%	4.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	804 516	806 899	211 319	26.3%	188 190	23.4%	199 008	24.7%	116 215	14.4%	714 732	88.6%	108 696	67.4%	6.9%
Service charges - water revenue	591 844	527 561	125 662	21.2%	19 756	3.3%	288 644	54.7%	89 396	16.9%	523 458	99.2%	105 717	73.7%	(15.4%)
Service charges - sanitation revenue	119 074	112 787	25 494	21.4%	29 526	24.8%	28 034	24.9%	18 330	16.3%	101 384	89.9%	23 023	56.6%	(20.4%)
Service charges - refuse revenue	185 156	151 833	31 685	17.1%	38 909	21.0%	36 669	24.2%	22 888	15.1%	130 152	85.7%	32 499	62.4%	(29.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	3 427	22.7%	(100.0%)
Rental of facilities and equipment	6 793	6 721	578	8.5%	914	13.5%	1 599	23.8%	1 730	25.7%	4 821	71.7%	1 608	75.9%	7.6%
Interest earned - external investments	4 039	4 039	14	.3%	-	-	-	-	-	-	14	.3%	4 019	310.2%	(100.0%)
Interest earned - outstanding debtors	132 829	256 210	49 200	37.0%	80 151	60.3%	78 031	30.5%	51 535	20.1%	258 918	101.1%	52 294	121.7%	(1.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 640	4 832	313	3.6%	144	1.7%	492	10.2%	323	6.7%	1 272	26.3%	149	12.7%	116.4%
Licences and permits	1 279	5 992	257	20.1%	(2)	(.1%)	3 711	61.9%	3 011	50.2%	6 977	116.4%	1 367	27.1%	120.2%
Agency services	7 055	7 055	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	409 108	409 308	166 690	40.7%	136 943	33.5%	101 025	24.7%	278	.1%	404 936	98.9%	-	107.9%	(100.0%)
Other own revenue	36 610	24 597	502	1.4%	2 400	6.6%	9 124	37.1%	4 719	19.2%	16 745	68.1%	42 233	57.7%	(88.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 119 078	3 174 831	238 333	7.6%	690 528	22.1%	599 276	18.9%	298 051	9.4%	1 826 188	57.5%	837 514	65.5%	(64.4%)
Employee related costs	652 668	644 871	139 508	21.4%	149 660	22.9%	149 359	23.2%	101 972	15.8%	540 499	83.8%	99 302	78.6%	2.7%
Remuneration of councillors	33 907	34 511	8 288	24.4%	8 288	24.4%	9 100	26.4%	5 693	16.5%	31 368	90.9%	5 525	87.0%	3.0%
Debt impairment	551 000	551 000	6 681	1.2%	38 278	6.9%	35 851	6.5%	19 488	3.5%	100 298	18.2%	-	-	(100.0%)
Depreciation and asset impairment	428 189	428 189	-	-	207 707	48.5%	103 853	24.3%	-	-	311 560	72.8%	68 426	69.5%	(100.0%)
Finance charges	11 000	11 000	1 450	13.2%	1 457	13.2%	1 244	11.3%	387	3.5%	4 537	41.2%	2 297	46.1%	(83.2%)
Bulk purchases	897 900	897 900	30 005	3.3%	165 285	18.4%	221 025	24.6%	108 974	12.1%	525 289	58.5%	341 373	89.3%	(68.1%)
Other Materials	99 002	111 834	6 627	6.7%	20 575	20.8%	10 513	9.4%	14 867	13.3%	52 581	47.0%	57 269	68.6%	(74.0%)
Contracted services	269 505	276 203	20 341	7.5%	64 076	23.8%	41 692	15.1%	24 626	8.9%	150 735	54.6%	13 478	62.3%	82.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	175 909	219 322	25 434	14.5%	35 202	20.0%	26 639	12.1%	22 044	10.1%	109 319	49.8%	249 843	65.4%	(91.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(398 438)	(492 610)	478 499		(120 869)		218 263		58 019		633 912		(416 760)		
Transfers recognised - capital	168 890	249 602	104 473	61.9%	33 900	20.1%	95 316	38.2%	-	-	233 689	93.6%	-	84.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(229 549)	(243 008)	582 972		(86 969)		313 579		58 019		867 601		(416 760)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(229 549)	(243 008)	582 972		(86 969)		313 579		58 019		867 601		(416 760)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(229 549)	(243 008)	582 972		(86 969)		313 579		58 019		867 601		(416 760)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(229 549)	(243 008)	582 972		(86 969)		313 579		58 019		867 601		(416 760)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	220 390	273 602	17 224	7.8%	66 854	30.3%	43 249	15.8%	27 121	9.9%	154 448	56.4%	82 437	85.9%	(67.1%)
National Government	168 890	251 268	17 224	10.2%	65 947	39.0%	38 505	15.3%	26 330	10.5%	148 005	58.9%	80 836	89.5%	(67.4%)
Provincial Government	-	1 333	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	168 890	252 602	17 224	10.2%	65 947	39.0%	38 505	15.2%	26 330	10.4%	148 005	58.6%	80 836	89.5%	(67.4%)
Borrowing	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 500	21 000	-	-	907	4.2%	4 744	22.6%	791	3.8%	6 443	30.7%	1 601	16.8%	(50.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	220 390	273 602	17 224	7.8%	66 854	30.3%	43 249	15.8%	27 121	9.9%	154 448	56.4%	82 437	85.9%	(67.1%)
Governance and Administration	44 500	17 000	-	-	907	2.0%	7 874	46.3%	791	4.7%	9 572	56.3%	1 601	16.8%	(50.6%)
Executive & Council	38 900	11 400	-	-	907	2.3%	7 790	68.3%	671	5.9%	9 368	82.2%	1 601	33.6%	(58.1%)
Budget & Treasury Office	5 600	5 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	83	-	121	-	204	-	-	-	(100.0%)
Community and Public Safety	16 000	11 277	800	5.0%	307	1.9%	795	7.1%	-	-	1 902	16.9%	-	-	-
Community & Social Services	-	2 957	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	12 000	4 319	800	6.7%	307	2.6%	795	18.4%	-	-	1 902	44.0%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 938	27 060	4 467	23.6%	8 835	46.7%	2 392	8.8%	2 772	10.2%	18 466	68.2%	73 475	261.0%	(96.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	18 938	27 060	4 467	23.6%	8 835	46.7%	2 392	8.8%	2 772	10.2%	18 466	68.2%	73 475	261.0%	(96.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	140 952	218 265	11 957	8.5%	56 804	40.3%	32 189	14.7%	23 557	10.8%	124 507	57.0%	7 361	11.8%	220.0%
Electricity	44 821	68 268	-	-	20 124	44.9%	8 875	13.0%	4 286	6.3%	33 286	48.8%	7 361	55.6%	(41.8%)
Water	62 669	110 314	11 503	18.4%	33 848	54.0%	13 362	12.1%	15 159	13.7%	73 872	67.0%	-	-	(100.0%)
Waste Water Management	33 461	39 683	454	1.4%	2 832	8.5%	9 952	25.1%	4 112	10.4%	17 349	43.7%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	2 390 530	2 931 823	750 362	31.4%	724 976	30.3%	702 952	24.0%	406 245	13.9%	2 584 537	88.2%	508 388	83.8%	(20.1%)
Property rates, penalties and collection charges	372 327	1 171 285	86 831	23.3%	116 197	31.2%	109 408	9.3%	65 483	5.6%	377 919	32.3%	65 534	61.4%	(.1%)
Service charges	1 339 556	798 902	209 896	15.7%	264 258	19.7%	275 994	34.5%	165 074	20.7%	915 221	114.6%	320 913	72.8%	(48.6%)
Other revenue	60 378	426 395	177 023	293.2%	179 129	296.7%	121 209	28.4%	175 210	41.1%	652 572	153.0%	121 934	209.8%	43.7%
Government - operating	409 108	24 597	172 140	42.1%	131 493	32.1%	101 025	410.7%	478	1.9%	405 136	1 647.1%	-	99.7%	(100.0%)
Government - capital	168 890	249 602	104 473	61.9%	33 900	20.1%	95 316	38.2%	-	-	233 689	93.6%	-	111.4%	-
Interest	40 271	256 210	-	-	-	-	-	-	-	-	-	-	7	-	(100.0%)
Dividends	-	4 832	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 158 301)	(2 195 641)	(675 716)	31.3%	(549 508)	25.5%	(908 525)	41.4%	(286 202)	13.0%	(2 419 952)	110.2%	(774 577)	91.8%	(63.1%)
Suppliers and employees	(2 147 301)	(1 378 619)	(674 267)	31.4%	(548 051)	25.5%	(907 281)	65.8%	(285 816)	20.7%	(2 415 415)	175.2%	(771 639)	91.9%	(63.0%)
Finance charges	(11 000)	(597 700)	(1 450)	13.2%	(1 457)	13.2%	(1 244)	.2%	(387)	.1%	(4 537)	.8%	(2 939)	61.2%	(86.8%)
Transfers and grants	-	(219 322)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	232 229	736 181	74 646	32.1%	175 469	75.6%	(205 573)	(27.9%)	120 043	16.3%	164 585	22.4%	(266 189)	(9.6%)	(145.1%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	2	(23.3%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	2	.2%	(100.0%)
Payments	(220 390)	(249 602)	(17 224)	7.8%	(66 854)	30.3%	(43 249)	17.3%	(27 121)	10.9%	(154 448)	61.9%	(79 738)	81.2%	(66.0%)
Capital assets	(220 390)	(249 602)	(17 224)	7.8%	(66 854)	30.3%	(43 249)	17.3%	(27 121)	10.9%	(154 448)	61.9%	(79 738)	81.2%	(66.0%)
Net Cash from/(used) Investing Activities	(220 390)	(249 602)	(17 224)	7.8%	(66 854)	30.3%	(43 249)	17.3%	(27 121)	10.9%	(154 448)	61.9%	(79 736)	86.6%	(66.0%)
Cash Flow from Financing Activities															
Receipts	33 000	-	-	-	-	-	-	-	-	-	-	-	3 739	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	-	-	-	-	-	-	-	-	-	-	-	2 947	-	(100.0%)
Increase (decrease) in consumer deposits	3 000	-	-	-	-	-	-	-	-	-	-	-	791	-	(100.0%)
Payments	(20 000)	(14 000)	(3 965)	19.8%	(6 236)	31.2%	(3 335)	23.8%	(783)	5.6%	(14 319)	102.3%	(6 240)	115.4%	(87.5%)
Repayment of borrowing	(20 000)	(14 000)	(3 965)	19.8%	(6 236)	31.2%	(3 335)	23.8%	(783)	5.6%	(14 319)	102.3%	(6 240)	115.4%	(87.5%)
Net Cash from/(used) Financing Activities	13 000	(14 000)	(3 965)	(30.5%)	(6 236)	(48.0%)	(3 335)	23.8%	(783)	5.6%	(14 319)	102.3%	(2 501)	21.9%	(68.7%)
Net Increase/(Decrease) in cash held	24 839	472 580	53 457	215.2%	102 379	412.2%	(252 157)	(53.4%)	92 139	19.5%	(4 182)	(.9%)	(348 427)	11 909.3%	(126.4%)
Cash/cash equivalents at the year begin:	85 161	-	136 154	159.9%	189 611	222.7%	291 990	-	39 833	-	136 154	-	240 511	406.6%	(83.4%)
Cash/cash equivalents at the year end:	110 000	472 580	189 611	172.4%	291 990	265.4%	39 833	8.4%	131 972	27.9%	131 972	27.9%	(107 916)	(558.5%)	(222.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr T S R Nkhumise	018 487 8009
Financial Manager	Mr MKG Ramorwesi	018 487 8040

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAQUASSI HILLS (NW404)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	410 004	410 004	44 840	10.9%	81 963	20.0%	70 486	17.2%	101 744	24.8%	299 033	72.9%	88 084	86.4%	15.5%
Property rates	45 334	45 334	7 609	16.8%	7 331	16.2%	6 517	14.4%	13 717	30.3%	35 174	77.6%	7 691	75.7%	78.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	58 775	58 775	7 390	12.6%	8 454	14.4%	8 475	14.4%	16 929	28.8%	41 248	70.2%	16 641	97.1%	1.7%
Service charges - water revenue	64 820	64 820	10 169	15.7%	7 846	12.1%	7 431	11.5%	30 666	47.3%	56 113	86.6%	13 522	87.8%	126.8%
Service charges - sanitation revenue	37 620	37 620	5 435	14.4%	5 351	14.2%	4 953	13.2%	10 056	26.7%	25 795	68.6%	7 729	83.8%	30.1%
Service charges - refuse revenue	17 761	17 761	2 556	14.4%	2 400	13.5%	1 655	9.3%	3 206	18.1%	9 817	55.3%	3 542	83.1%	(9.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	701	701	28	4.1%	64	9.1%	60	8.6%	139	19.8%	291	41.5%	310	79.5%	(55.3%)
Interest earned - external investments	700	700	-	-	40	5.8%	8	1.2%	(13)	(1.8%)	36	5.2%	16	11.8%	(176.7%)
Interest earned - outstanding debtors	48 319	48 319	11 604	24.0%	12 160	25.2%	12 367	25.6%	25 714	53.2%	61 845	128.0%	16 879	128.0%	52.3%
Dividends received	2	2	2	104.6%	-	-	-	-	-	-	2	104.6%	-	51.1%	-
Fines	3 808	3 808	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	9 693	9 693	-	-	-	-	0	-	1	-	1	-	3	.1%	(74.5%)
Agency services	-	-	-	-	-	-	-	-	202	-	202	-	-	-	(100.0%)
Transfers recognised - operational	120 462	120 462	-	-	38 111	31.6%	28 893	24.0%	914	.8%	67 918	56.4%	21 265	79.3%	(95.7%)
Other own revenue	2 010	2 010	46	2.3%	205	10.2%	127	6.3%	214	10.6%	592	29.5%	485	61.1%	(56.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	398 309	398 309	28 823	7.2%	28 961	7.3%	58 649	14.7%	68 138	17.1%	184 571	46.3%	64 199	57.2%	6.1%
Employee related costs	92 824	92 824	11 100	12.0%	13 768	14.8%	11 864	12.8%	19 077	20.6%	55 809	60.1%	17 899	69.9%	6.6%
Remuneration of councillors	9 061	9 061	1 396	15.4%	1 396	15.4%	1 421	15.7%	2 702	29.8%	6 914	76.3%	7 968	114.3%	(66.1%)
Debt impairment	48 291	48 291	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	45 322	45 322	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 511	3 511	88	2.5%	75	2.1%	816	23.2%	770	21.9%	1 749	49.8%	363	42.7%	111.7%
Bulk purchases	108 120	108 120	11 532	10.7%	8 585	7.9%	33 360	30.9%	32 249	29.8%	85 726	79.3%	20 041	90.1%	60.9%
Other Materials	22 936	22 936	1 304	5.7%	1 656	7.2%	689	3.0%	1 747	7.6%	5 396	23.5%	1 247	25.6%	40.1%
Contracted services	36 811	36 811	1 595	4.3%	1 561	4.2%	8 288	22.5%	4 040	11.0%	15 484	42.1%	11 410	90.1%	(64.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	31 432	31 432	1 807	5.7%	1 920	6.1%	2 212	7.0%	7 553	24.0%	13 492	42.9%	5 271	69.4%	43.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	11 695	11 695	16 018		53 001		11 837		33 606		114 463		23 884		
Transfers recognised - capital	68 035	68 035	-	-	-	-	793	1.2%	-	-	793	1.2%	19 540	52.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	79 729	79 729	16 018		53 001		12 630		33 606		115 256		43 424		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	79 729	79 729	16 018		53 001		12 630		33 606		115 256		43 424		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	79 729	79 729	16 018		53 001		12 630		33 606		115 256		43 424		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	79 729	79 729	16 018		53 001		12 630		33 606		115 256		43 424		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	68 035	68 035	6 187	9.1%	-	-	6 835	10.0%	13 806	20.3%	26 828	39.4%	226	61.4%	5 999.1%
National Government	46 699	46 699	3 937	8.4%	-	-	6 427	13.8%	10 055	21.5%	20 419	43.7%	155	87.8%	6 382.6%
Provincial Government	18 109	18 109	2 251	12.4%	-	-	409	2.3%	3 700	20.4%	6 359	35.1%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 808	64 808	6 187	9.5%	-	-	6 835	10.5%	13 755	21.2%	26 778	41.3%	155	86.8%	8 767.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 226	3 226	-	-	-	-	-	-	50	1.6%	50	1.6%	71	1.4%	(29.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	68 035	68 035	6 187	9.1%	-	-	6 835	10.0%	13 806	20.3%	26 828	39.4%	226	61.4%	5 999.1%
Governance and Administration	3 571	3 571	82	2.3%	-	-	-	-	-	-	82	2.3%	71	134.1%	(100.0%)
Executive & Council	3 200	3 200	-	-	-	-	-	-	-	-	-	-	71	136.4%	(100.0%)
Budget & Treasury Office	371	371	82	22.0%	-	-	-	-	-	-	82	22.0%	-	59.3%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	363	363	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	138	138	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	225	225	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	855	855	213	24.9%	-	-	224	26.1%	1 287	150.5%	1 723	201.5%	-	13.4%	(100.0%)
Planning and Development	-	-	213	-	-	-	224	-	1 237	-	1 673	-	-	1 499.8%	(100.0%)
Road Transport	855	855	-	-	-	-	-	-	50	5.9%	50	5.9%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	63 246	63 246	5 893	9.3%	-	-	6 612	10.5%	12 518	19.8%	25 023	39.6%	155	62.9%	7 970.4%
Electricity	3 733	3 733	-	-	-	-	217	5.8%	1 077	28.8%	1 294	34.7%	155	87.5%	594.2%
Water	27 950	27 950	2 782	10.0%	-	-	5 986	21.4%	1 505	5.4%	10 274	36.8%	-	66.5%	(100.0%)
Waste Water Management	31 564	31 564	3 111	9.9%	-	-	409	1.3%	9 937	31.5%	13 456	42.6%	-	27.4%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	371 670	371 670	149 274	40.2%	94 454	25.4%	63 864	17.2%	37 616	10.1%	345 209	92.9%	55 556	149.9%	(32.3%)
Property rates, penalties and collection charges	26 324	26 324	4 420	16.8%	5 300	20.1%	4 542	17.3%	3 064	11.6%	17 325	65.8%	3 735	46.6%	(18.0%)
Service charges	117 674	117 674	17 358	14.8%	17 806	15.1%	19 766	16.8%	13 863	11.8%	68 792	58.5%	14 205	106.0%	(2.4%)
Other revenue	10 538	10 538	76 115	722.3%	23 343	221.5%	30 644	290.8%	20 232	192.0%	150 334	1 426.6%	20 250	687.9%	(.1%)
Government - operating	120 462	120 462	48 130	40.0%	38 904	32.3%	-	-	-	-	87 034	72.3%	10 278	100.3%	(100.0%)
Government - capital	64 808	64 808	2 588	4.0%	8 615	13.3%	8 212	12.7%	-	-	19 414	30.0%	5 970	178.3%	(100.0%)
Interest	31 862	31 862	663	2.1%	487	1.5%	701	2.2%	458	1.4%	2 309	7.2%	1 118	73.6%	(59.1%)
Dividends	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(286 559)	(286 559)	(137 621)	48.0%	(69 305)	24.2%	(58 158)	20.3%	(37 490)	13.1%	(302 575)	105.6%	(48 218)	114.1%	(22.2%)
Suppliers and employees	(283 859)	(283 859)	(137 415)	48.4%	(68 830)	24.2%	(57 428)	20.2%	(37 274)	13.1%	(300 947)	106.0%	(48 218)	113.2%	(22.7%)
Finance charges	(2 700)	(2 700)	(207)	7.7%	(475)	17.6%	(730)	27.0%	(216)	8.0%	(1 628)	60.3%	-	315.3%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	85 111	85 111	11 652	13.7%	25 149	29.5%	5 707	6.7%	126	.1%	42 634	50.1%	7 338	(913.7%)	(98.3%)
Cash Flow from Investing Activities															
Receipts	11 200	11 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	11 200	11 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(68 035)	(68 035)	(11 826)	17.4%	(19 449)	28.6%	-	-	-	-	(31 274)	46.0%	(6 107)	128.5%	(100.0%)
Capital assets	(68 035)	(68 035)	(11 826)	17.4%	(19 449)	28.6%	-	-	-	-	(31 274)	46.0%	(6 107)	128.5%	(100.0%)
Net Cash from/(used) Investing Activities	(56 835)	(56 835)	(11 826)	20.8%	(19 449)	34.2%	-	-	-	-	(31 274)	55.0%	(6 107)	128.5%	(100.0%)
Cash Flow from Financing Activities															
Receipts	342	342	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	342	342	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 730)	(3 730)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(3 730)	(3 730)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(3 388)	(3 388)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	24 888	24 888	(174)	(.7%)	5 700	22.9%	5 707	22.9%	126	.5%	11 360	45.6%	1 231	2.0%	(89.8%)
Cash/cash equivalents at the year begin:	-	-	575	-	401	-	6 102	-	11 809	-	575	-	157	30.4%	7 414.4%
Cash/cash equivalents at the year end:	24 888	24 888	401	1.6%	6 102	24.5%	11 809	47.4%	11 935	48.0%	11 935	48.0%	1 388	(2.1%)	760.0%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	7 137	34.8%	-	-	-	-	13 380	65.2%	20 517	4.5%
Bulk Water	5 247	2.8%	5 701	3.1%	5 150	2.8%	170 660	91.4%	186 759	40.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	11 733	100.0%	11 733	2.6%
Trade Creditors	-	-	-	-	-	-	0	100.0%	0	-
Auditor-General	-	-	20	1.0%	29	1.5%	1 890	97.5%	1 939	.4%
Other	2 506	1.1%	211 290	89.6%	3 147	1.3%	18 903	8.0%	235 846	51.6%
Total	14 890	3.3%	217 011	47.5%	8 327	1.8%	216 567	47.4%	456 794	100.0%

Contact Details

Municipal Manager	Mr Scotch Lehloenya	018 596 3025
Financial Manager	Mr Johannes Mogoemang	018 596 3025

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: J B MARKS (NW405)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	1 512 772	1 552 290	457 170	30.2%	509 061	33.7%	363 323	23.4%	212 312	13.7%	1 541 867	99.3%	375 413	80.0%	(43.4%)
Property rates	174 268	171 054	45 329	26.0%	45 433	26.1%	45 440	26.6%	15 017	8.8%	151 219	88.4%	42 505	76.6%	(64.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	15 167	-	15 167	-	-	-	(100.0%)
Service charges - electricity revenue	704 219	735 328	224 757	31.9%	282 835	40.2%	162 473	22.1%	110 046	15.0%	780 111	106.1%	166 559	83.0%	(33.9%)
Service charges - water revenue	108 027	112 627	35 463	32.8%	42 384	39.2%	28 901	25.7%	19 411	17.2%	126 158	112.0%	31 205	70.5%	(37.8%)
Service charges - sanitation revenue	66 560	71 920	22 298	33.5%	24 882	37.4%	19 572	27.2%	13 560	18.9%	80 312	111.7%	18 686	86.5%	(27.4%)
Service charges - refuse revenue	61 753	65 600	17 315	28.0%	17 353	28.1%	17 354	26.5%	11 546	17.6%	63 568	96.9%	16 589	83.4%	(30.4%)
Service charges - other	-	-	0	-	3	-	0	-	0	-	3	-	3	-	(99.7%)
Rental of facilities and equipment	3 642	3 263	843	23.1%	842	23.1%	792	24.3%	381	11.7%	2 858	87.6%	635	99.3%	(40.0%)
Interest earned - external investments	18 177	18 177	10 596	58.3%	16 092	88.5%	19 911	109.5%	13 593	74.8%	60 193	331.2%	16 573	637.5%	(18.0%)
Interest earned - outstanding debtors	22 790	33 450	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	85 455	85 432	565	.7%	600	.7%	634	.7%	898	1.1%	2 697	3.2%	77 626	103.9%	(98.8%)
Licences and permits	14 074	5 320	782	5.6%	1 463	10.4%	1 258	23.6%	777	14.6%	4 278	80.4%	76	23.4%	924.4%
Agency services	-	6 665	45	-	86	-	87	1.3%	-	-	217	3.3%	73	-	(100.0%)
Transfers recognised - operational	241 906	232 506	97 843	40.4%	69 260	28.6%	58 414	25.1%	9 501	4.1%	235 018	101.1%	-	63.3%	(100.0%)
Other own revenue	11 341	10 948	1 335	11.8%	7 830	69.0%	8 486	77.5%	2 415	22.1%	20 065	183.3%	4 884	188.4%	(50.5%)
Gains on disposal of PPE	560	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 812 442	1 778 396	354 701	19.6%	332 919	18.4%	261 965	14.7%	243 383	13.7%	1 192 968	67.1%	610 297	84.0%	(60.1%)
Employee related costs	439 668	439 552	102 506	23.3%	106 003	24.1%	72 507	16.5%	75 238	17.1%	356 255	81.0%	37 436	61.6%	101.0%
Remuneration of councillors	32 551	32 551	6 513	20.0%	6 521	20.0%	4 285	13.2%	4 325	13.3%	21 644	66.5%	8 693	84.9%	(50.2%)
Debt impairment	95 931	95 931	2 968	3.1%	8 904	9.3%	8 904	9.3%	5 936	6.2%	26 712	27.8%	144 667	183.1%	(95.9%)
Depreciation and asset impairment	238 132	238 132	-	-	-	-	2	-	-	-	2	-	225 856	99.6%	(100.0%)
Finance charges	-	20 000	-	-	4	-	0	-	-	-	4	-	-	-	-
Bulk purchases	579 953	526 889	180 854	31.2%	114 668	19.8%	101 300	19.2%	99 906	19.0%	496 728	94.3%	96 427	77.6%	3.6%
Other Materials	9 842	137 151	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	91 541	96 057	15 278	16.7%	31 824	34.8%	18 282	19.0%	12 938	13.5%	78 321	81.5%	21 705	91.5%	(40.4%)
Transfers and grants	74 241	77 982	11 222	15.1%	32 259	43.5%	(2 074)	(2.7%)	12 713	16.3%	54 121	69.4%	7 616	-	66.9%
Other expenditure	250 584	114 153	35 360	14.1%	32 736	13.1%	58 758	51.5%	32 326	28.3%	159 180	139.4%	67 898	70.3%	(52.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(299 670)	(226 107)	102 469		176 143		101 358		(31 071)		348 899		(234 884)		
Transfers recognised - capital	120 647	120 547	35 420	29.4%	40 393	33.5%	-	-	-	-	75 813	62.9%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(179 023)	(105 560)	137 889		216 536		101 358		(31 071)		424 712		(234 884)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(179 023)	(105 560)	137 889		216 536		101 358		(31 071)		424 712		(234 884)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(179 023)	(105 560)	137 889		216 536		101 358		(31 071)		424 712		(234 884)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(179 023)	(105 560)	137 889		216 536		101 358		(31 071)		424 712		(234 884)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	132 447	183 576	11 903	9.0%	28 728	21.7%	25 576	13.9%	48 505	26.4%	114 712	62.5%	28 255	65.2%	71.7%
National Government	120 547	124 232	5 157	4.3%	7 122	5.9%	2 368	1.9%	5 607	4.5%	20 254	16.3%	-	-	(100.0%)
Provincial Government	-	3 322	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	6 746	-	21 606	-	23 209	-	42 897	-	94 458	-	28 255	-	51.8%
Transfers recognised - capital	120 547	127 554	11 903	9.9%	28 728	23.8%	25 576	20.1%	48 505	38.0%	114 712	89.9%	28 255	110.2%	71.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 900	56 022	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	132 447	183 576	11 903	9.0%	28 728	21.7%	25 576	13.9%	48 505	26.4%	114 712	62.5%	28 255	65.2%	71.7%
Governance and Administration	630	6 810	39	6.3%	983	156.1%	4 971	73.0%	139	2.0%	6 133	90.1%	114	17.1%	21.8%
Executive & Council	-	1 016	-	-	775	-	-	-	-	-	775	76.3%	70	21.6%	(100.0%)
Budget & Treasury Office	630	478	-	-	23	3.6%	-	-	-	-	23	4.8%	(1)	.6%	(100.0%)
Corporate Services	-	5 315	39	-	185	-	4 971	93.5%	139	2.6%	5 335	100.4%	45	-	208.5%
Community and Public Safety	24 516	21 661	2 122	8.7%	1 309	5.3%	3 781	17.5%	5 552	25.6%	12 764	58.9%	4 056	63.3%	36.9%
Community & Social Services	3 370	3 757	67	2.0%	27	.8%	39	1.0%	274	7.3%	407	10.8%	567	38.4%	(51.7%)
Sport And Recreation	8 500	-	-	-	-	-	290	-	2 330	-	2 620	-	1 997	98.2%	16.7%
Public Safety	12 646	17 904	2 055	16.2%	1 282	10.1%	3 452	19.3%	2 948	16.5%	9 737	54.4%	1 492	49.1%	97.6%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	(0)	60.3%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 093	47 261	3 292	10.6%	5 164	16.6%	3 216	6.8%	8 571	18.1%	20 242	42.8%	6 563	65.4%	30.6%
Planning and Development	15 593	16 535	3 292	21.1%	4 627	29.7%	2 000	12.1%	3 930	23.8%	13 849	83.8%	3 821	58.8%	2.8%
Road Transport	15 500	25 842	-	-	537	3.5%	1 079	4.2%	4 301	16.6%	5 917	22.9%	2 155	67.9%	99.6%
Environmental Protection	-	4 884	-	-	-	-	136	2.8%	340	7.0%	476	9.7%	587	60.9%	(42.1%)
Trading Services	76 208	107 844	6 450	8.5%	21 272	27.9%	13 608	12.6%	34 243	31.8%	75 573	70.1%	17 522	68.1%	95.4%
Electricity	24 917	35 131	3 357	13.5%	1 827	7.3%	1 964	5.6%	16 000	45.5%	23 148	65.9%	-	17.0%	(100.0%)
Water	45 386	44 662	534	1.2%	16 090	35.5%	10 196	22.8%	10 290	23.0%	37 110	83.1%	7 695	88.0%	33.7%
Waste Water Management	5 905	20 225	2 559	43.3%	3 355	56.8%	972	4.8%	7 953	39.3%	14 839	73.4%	9 827	66.9%	(19.1%)
Waste Management	-	7 826	-	-	-	-	476	6.1%	-	-	476	6.1%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 416 176	1 416 176	402 476	28.4%	373 561	26.4%	316 615	22.4%	191 323	13.5%	1 283 974	90.7%	312 770	107.2%	(38.8%)
Property rates, penalties and collection charges	151 613	151 613	32 357	21.3%	34 132	22.5%	41 961	27.7%	23 007	15.2%	131 457	86.7%	39 741	108.2%	(42.1%)
Service charges	799 475	799 475	222 849	27.9%	202 863	25.4%	185 071	23.1%	113 151	14.2%	723 935	90.6%	195 449	112.3%	(42.1%)
Other revenue	61 558	61 558	3 410	5.5%	10 820	17.6%	11 257	18.3%	4 471	7.3%	29 958	48.7%	9 038	99.8%	(50.5%)
Government - operating	241 917	241 917	97 843	40.4%	69 260	28.6%	58 414	24.1%	9 501	3.9%	235 018	97.1%	-	96.5%	(100.0%)
Government - capital	120 647	120 647	35 420	29.4%	40 393	33.5%	-	-	27 600	22.9%	103 413	85.7%	51 969	94.2%	(46.9%)
Interest	40 967	40 967	10 596	25.9%	16 092	39.3%	19 911	48.6%	13 593	33.2%	60 193	146.9%	16 573	114.3%	(18.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 421 901)	(1 421 901)	(376 381)	26.5%	(323 899)	22.8%	(293 298)	20.6%	(207 370)	14.6%	(1 200 947)	84.5%	(294 123)	98.7%	(29.5%)
Suppliers and employees	(1 413 586)	(1 413 586)	(359 374)	25.4%	(291 640)	20.6%	(292 156)	20.7%	(194 656)	13.8%	(1 137 826)	80.5%	(286 507)	94.8%	(32.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 315)	(8 315)	(17 007)	204.5%	(32 259)	388.0%	(1 142)	13.7%	(12 713)	152.9%	(63 121)	759.1%	(7 616)	-	66.9%
Net Cash from/(used) Operating Activities	(5 725)	(5 725)	26 095	(455.8%)	49 662	(867.5%)	23 316	(407.3%)	(16 046)	280.3%	83 027	(1 450.3%)	18 647	14.7%	(186.1%)
Cash Flow from Investing Activities															
Receipts	34 160	34 160	-	-	-	-	-	-	-	-	-	-	-	133.5%	-
Proceeds on disposal of PPE	560	560	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	33 600	33 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	43.4%	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(132 447)	(132 447)	(11 903)	9.0%	(28 728)	21.7%	(25 576)	19.3%	(48 505)	36.6%	(114 712)	86.6%	(27 737)	65.2%	74.9%
Capital assets	(132 447)	(132 447)	(11 903)	9.0%	(28 728)	21.7%	(25 576)	19.3%	(48 505)	36.6%	(114 712)	86.6%	(27 737)	65.2%	74.9%
Net Cash from/(used) Investing Activities	(98 287)	(98 287)	(11 903)	12.1%	(28 728)	29.2%	(25 576)	26.0%	(48 505)	49.4%	(114 712)	116.7%	(27 737)	(1 860.9%)	74.9%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(104 011)	(104 011)	14 192	(13.6%)	20 934	(20.1%)	(2 260)	2.2%	(64 551)	62.1%	(31 685)	30.5%	(9 090)	(99.7%)	610.2%
Cash/cash equivalents at the year begin:	169 000	169 000	246 646	145.9%	260 839	154.3%	281 772	166.7%	279 512	165.4%	246 646	145.9%	339 812	133.2%	(17.7%)
Cash/cash equivalents at the year end:	64 989	64 989	260 839	401.4%	281 772	433.6%	279 512	430.1%	214 961	330.8%	214 961	330.8%	330 723	6 937.1%	(35.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mrs Nomathemba Emily Mokgethi	018 299 5003
Financial Manager	Mr Thapelo Zubane	018 299 5151

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR KENNETH KAUNDA (DC40)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	187 132	185 988	78 655	42.0%	62 147	33.2%	46 372	24.9%	949	.5%	188 123	101.1%	47 365	99.6%	(98.0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 380	2 950	533	22.4%	968	40.7%	1 041	35.3%	866	29.4%	3 408	115.5%	1 159	121.6%	(25.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	2	-	(100.0%)
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	95	-	76	-	74	-	160	-	405	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	184 644	182 680	78 025	42.3%	61 024	33.0%	45 208	24.7%	(117)	(.1%)	184 140	100.8%	46 236	99.4%	(100.3%)
Other own revenue	108	358	3	2.3%	79	73.3%	50	13.8%	40	11.0%	171	47.7%	(32)	367.5%	(222.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	187 663	189 964	33 655	17.9%	37 526	20.0%	38 370	20.2%	53 571	28.2%	163 123	85.9%	43 996	87.2%	21.8%
Employee related costs	98 519	95 143	21 815	22.1%	21 644	22.0%	24 372	25.6%	20 863	21.9%	88 694	93.2%	20 958	93.0%	(.5%)
Remuneration of councillors	9 372	10 209	2 345	25.0%	2 280	24.3%	2 348	23.0%	2 801	27.4%	9 773	95.7%	2 427	93.0%	15.4%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 013	5 013	-	-	-	-	-	-	7 633	152.2%	7 633	152.2%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	3 429	3 279	377	11.0%	720	21.0%	387	11.8%	1 199	36.6%	2 683	81.8%	429	79.2%	179.6%
Contracted services	35 664	36 767	5 199	14.6%	7 495	21.0%	6 807	18.5%	8 596	23.4%	28 096	76.4%	12 300	98.6%	(30.1%)
Transfers and grants	5 751	6 511	329	5.7%	993	17.3%	300	4.6%	2 075	31.9%	3 698	56.8%	2 223	73.7%	(6.7%)
Other expenditure	29 895	33 022	3 590	12.0%	4 394	14.7%	4 157	12.6%	10 406	31.5%	22 548	68.3%	5 659	71.7%	83.9%
Loss on disposal of PPE	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(531)	(3 976)	45 000		24 621		8 002		(52 623)		25 000		3 369		
Transfers recognised - capital	-	2 460	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(531)	(1 516)	45 000		24 621		8 002		(52 623)		25 000		3 369		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(531)	(1 516)	45 000		24 621		8 002		(52 623)		25 000		3 369		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(531)	(1 516)	45 000		24 621		8 002		(52 623)		25 000		3 369		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(531)	(1 516)	45 000		24 621		8 002		(52 623)		25 000		3 369		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	3 472	3 297	132	3.8%	1 434	41.3%	86	2.6%	489	14.8%	2 141	64.9%	1 457	105.6%	(66.4%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 472	3 297	132	3.8%	1 434	41.3%	86	2.6%	489	14.8%	2 141	64.9%	1 457	87.8%	(66.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	3 472	3 297	132	3.8%	1 434	41.3%	86	2.6%	489	14.8%	2 141	64.9%	1 457	105.6%	(66.4%)
Governance and Administration	2 735	2 495	103	3.8%	1 374	50.2%	66	2.7%	290	11.6%	1 833	73.5%	1 307	110.2%	(77.8%)
Executive & Council	2 290	1 970	66	2.9%	1 321	57.7%	67	3.4%	126	6.4%	1 580	80.2%	(3)	5.0%	(3 725.6%)
Budget & Treasury Office	425	185	8	1.8%	31	7.3%	(1)	(.3%)	108	58.5%	146	79.1%	852	109.9%	(87.3%)
Corporate Services	20	340	29	147.0%	22	109.7%	-	-	55	16.3%	107	31.4%	459	1 237.9%	(87.9%)
Community and Public Safety	400	465	29	7.2%	40	10.0%	20	4.3%	84	18.0%	172	37.0%	135	39.0%	(37.9%)
Community & Social Services	20	45	29	144.0%	-	-	-	-	-	-	29	64.0%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	380	420	-	-	40	10.5%	20	4.8%	84	19.9%	143	34.1%	135	41.0%	(37.9%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	337	337	-	-	20	5.9%	-	-	116	34.4%	136	40.3%	16	53.7%	637.3%
Planning and Development	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	317	317	-	-	20	6.3%	-	-	116	36.5%	136	42.8%	16	66.4%	637.3%
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	187 132	188 448	78 366	41.9%	62 147	33.2%	46 372	24.6%	949	.5%	187 834	99.7%	47 365	108.9%	(98.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	108	358	98	90.7%	155	143.3%	124	34.6%	199	55.6%	576	160.8%	(32)	367.5%	(718.6%)
Government - operating	184 644	185 140	77 736	42.1%	61 024	33.0%	45 208	24.4%	(117)	(.1%)	183 851	99.3%	46 236	108.6%	(100.3%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 380	2 950	533	22.4%	968	40.7%	1 041	35.3%	866	29.4%	3 408	115.5%	1 159	129.9%	(25.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	2	-	(100.0%)
Payments	(182 630)	(184 931)	(33 655)	18.4%	(37 526)	20.5%	(38 370)	20.7%	(45 939)	24.8%	(155 491)	84.1%	(43 996)	97.4%	4.4%
Suppliers and employees	(176 879)	(178 420)	(33 326)	18.8%	(36 533)	20.7%	(38 070)	21.3%	(43 564)	24.4%	(151 493)	84.9%	(41 773)	98.2%	4.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 751)	(6 511)	(329)	5.7%	(993)	17.3%	(300)	4.6%	(2 375)	36.5%	(3 998)	61.4%	(2 223)	80.5%	6.8%
Net Cash from/(used) Operating Activities	4 502	3 517	44 711	993.1%	24 621	546.8%	8 002	227.5%	(44 990)	(1 279.1%)	32 344	919.6%	3 369	366.1%	(1 435.5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 472)	(3 297)	(132)	3.8%	(1 434)	41.3%	12	(.4%)	(550)	16.7%	(2 104)	63.8%	(1 256)	70.2%	(56.2%)
Capital assets	(3 472)	(3 297)	(132)	3.8%	(1 434)	41.3%	12	(.4%)	(550)	16.7%	(2 104)	63.8%	(1 256)	70.2%	(56.2%)
Net Cash from/(used) Investing Activities	(3 472)	(3 297)	(132)	3.8%	(1 434)	41.3%	12	(.4%)	(550)	16.7%	(2 104)	63.8%	(1 256)	70.2%	(56.2%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 030	220	44 579	4 326.6%	23 187	2 250.4%	8 014	3 637.2%	(45 540)	(20 668.8%)	30 240	13 724.6%	2 113	114 031.7%	(2 255.5%)
Cash/cash equivalents at the year begin:	14 512	13 745	10 393	71.6%	54 972	378.8%	78 158	568.6%	86 172	626.9%	10 393	75.6%	24 206	25.1%	256.0%
Cash/cash equivalents at the year end:	15 542	13 965	54 972	353.7%	78 158	502.9%	86 172	617.0%	40 632	291.0%	40 632	291.0%	26 318	191.2%	54.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms S Lesupi	018 473 8016
Financial Manager	Jerry Mononela	018 473 8042

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	39 735 877	40 530 966	11 311 691	28.5%	11 068 884	27.9%	8 998 548	22.2%	8 825 393	21.8%	40 204 516	99.2%	8 511 299	101.5%	3.7%
Property rates	9 361 952	9 362 895	2 293 286	24.5%	2 416 589	25.8%	2 390 205	25.5%	2 410 622	25.7%	9 510 702	101.6%	2 193 943	99.4%	9.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	12 591 403	13 027 472	3 433 957	27.3%	3 222 432	25.6%	3 138 449	24.1%	3 220 032	24.7%	13 014 871	99.9%	2 949 270	98.9%	9.2%
Service charges - water revenue	3 574 755	3 511 828	1 542 667	43.2%	1 152 326	32.2%	305 872	8.7%	251 350	7.2%	3 252 215	92.6%	1 238 398	134.8%	(79.7%)
Service charges - sanitation revenue	1 811 048	1 781 428	625 345	34.5%	488 716	27.0%	255 926	14.4%	253 994	14.3%	1 623 982	91.2%	523 611	112.0%	(51.5%)
Service charges - refuse revenue	1 202 059	1 155 841	291 974	24.3%	271 612	22.6%	269 195	23.3%	304 909	26.4%	1 137 689	98.4%	267 026	99.2%	14.2%
Service charges - other	573	-	4	.7%	26	4.6%	-	-	-	-	30	-	62	49 387.2%	(100.0%)
Rental of facilities and equipment	534 195	519 846	108 229	20.3%	120 607	22.6%	118 068	22.7%	51 906	10.0%	398 810	76.7%	111 864	95.7%	(53.6%)
Interest earned - external investments	941 028	952 549	243 980	25.9%	246 625	26.2%	300 780	31.6%	254 448	26.7%	1 045 833	109.8%	176 812	91.1%	43.9%
Interest earned - outstanding debtors	340 970	322 691	97 221	28.5%	103 218	30.3%	87 009	27.0%	72 018	22.3%	359 466	111.4%	85 449	108.4%	(15.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 280 160	1 230 730	269 822	21.1%	532 487	41.6%	416 676	33.9%	600 412	48.8%	1 819 397	147.8%	365 226	128.7%	64.4%
Licences and permits	46 050	53 841	15 215	33.0%	14 648	31.8%	16 259	30.2%	18 746	34.8%	64 868	120.5%	14 583	119.2%	28.5%
Agency services	201 723	201 723	50 035	24.8%	61 759	30.6%	53 719	26.6%	63 238	31.3%	228 752	113.4%	60 353	130.4%	4.8%
Transfers recognised - operational	6 803 608	7 369 203	2 119 839	31.2%	2 161 799	31.8%	1 315 400	17.8%	1 015 999	13.8%	6 613 038	89.7%	296 563	85.6%	242.6%
Other own revenue	1 002 483	997 049	220 118	22.0%	267 319	26.7%	260 694	26.1%	270 698	27.1%	1 018 829	102.2%	229 813	107.1%	17.8%
Gains on disposal of PPE	43 870	43 870	-	-	8 720	19.9%	70 294	160.2%	37 020	84.4%	116 034	264.5%	(1 674)	80.6%	(2 312.0%)
Operating Expenditure	39 604 509	38 815 275	8 002 898	20.2%	9 314 148	23.5%	8 144 382	21.0%	10 194 208	26.3%	35 655 637	91.9%	8 460 528	88.9%	20.5%
Employee related costs	13 014 073	12 607 599	2 630 910	20.2%	3 248 249	25.0%	2 828 313	22.4%	2 904 299	23.0%	11 611 771	92.1%	2 670 766	97.4%	8.7%
Remuneration of councillors	169 640	169 768	39 330	23.2%	38 800	22.9%	43 041	25.4%	40 126	23.6%	161 297	95.0%	39 136	99.6%	2.5%
Debt impairment	2 989 251	2 401 678	749 905	25.1%	745 947	25.0%	436 611	18.2%	453 618	18.9%	2 386 081	99.4%	698 302	100.0%	(35.0%)
Depreciation and asset impairment	2 856 987	2 892 702	683 628	23.9%	707 213	24.8%	692 593	23.9%	713 241	24.7%	2 796 676	96.7%	655 825	78.4%	8.8%
Finance charges	1 089 285	906 679	178 224	16.4%	151 830	13.9%	238 096	26.3%	181 372	20.0%	749 522	82.7%	185 358	79.2%	(2.2%)
Bulk purchases	9 487 132	8 987 316	2 153 521	22.7%	1 897 103	20.0%	1 832 180	20.4%	2 768 430	30.8%	8 651 233	96.3%	1 644 286	82.5%	68.4%
Other Materials	1 296 601	1 357 825	247 068	19.1%	352 038	27.2%	344 336	25.4%	392 652	28.9%	1 336 095	98.4%	343 202	101.5%	14.4%
Contracted services	6 119 111	6 739 351	831 211	13.6%	1 484 623	24.3%	1 391 632	20.6%	2 042 194	30.3%	5 749 661	85.3%	1 608 669	81.5%	26.9%
Transfers and grants	263 704	419 298	90 467	34.3%	57 713	21.9%	97 880	23.3%	85 107	20.3%	331 167	79.0%	94 207	86.9%	(9.7%)
Other expenditure	2 318 237	2 157 947	398 370	17.2%	455 223	19.6%	413 771	19.2%	610 345	28.3%	1 877 710	87.0%	519 722	89.9%	17.4%
Loss on disposal of PPE	488	175 112	263	54.0%	175 409	35 956.5%	(174 072)	(99.4%)	2 824	1.6%	4 425	2.5%	1 056	576.8%	167.5%
Surplus/(Deficit)	131 368	1 715 691	3 308 792		1 754 736		854 166		(1 368 815)		4 548 879		50 771		
Transfers recognised - capital	2 067 896	2 536 296	173 431	8.4%	449 535	21.7%	338 915	13.4%	516 809	20.4%	1 478 690	58.3%	344 440	59.3%	50.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	(98)	-	-	-	(940)	-	(1 037)	-	(9)	-	10 339.7%
Surplus/(Deficit) after capital transfers and contributions	2 199 264	4 251 988	3 482 224		2 204 173		1 193 080		(852 946)		6 026 532		395 202		
Taxation	-	-	-	-	-	-	-	-	(1 052)	-	(1 052)	-	494	-	(312.9%)
Surplus/(Deficit) after taxation	2 199 264	4 251 988	3 482 224		2 204 173		1 193 080		(851 894)		6 027 583		394 708		
Attributable to minorities	(8 783)	6 409	(249)	2.8%	(6 662)	75.8%	387	6.0%	2 314	36.1%	(4 211)	(65.7%)	(1 104)	(2.3%)	(309.6%)
Surplus/(Deficit) attributable to municipality	2 190 481	4 258 396	3 481 975		2 197 511		1 193 467		(849 581)		6 023 372		393 604		
Share of surplus/ (deficit) of associate	-	(0)	(0)	-	(0)	-	-	-	-	-	(0)	200.0%	0	200.0%	(100.0%)
Surplus/(Deficit) for the year	2 190 481	4 258 396	3 481 975		2 197 511		1 193 467		(849 581)		6 023 372		393 604		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	8 456 748	6 685 325	611 415	7.2%	1 268 302	15.0%	866 754	13.0%	2 196 733	32.9%	4 943 203	73.9%	2 109 520	67.0%	4.1%
National Government	2 015 146	2 510 069	170 595	8.5%	445 152	22.1%	334 255	13.3%	853 079	34.0%	1 803 081	71.8%	691 730	74.2%	23.3%
Provincial Government	52 750	26 227	1 789	3.4%	4 383	8.3%	4 659	17.8%	12 466	47.5%	23 296	88.8%	18 659	96.0%	(33.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 067 896	2 536 296	172 383	8.3%	449 535	21.7%	338 915	13.4%	865 544	34.1%	1 826 378	72.0%	710 389	74.6%	21.8%
Borrowing	4 000 000	500 000	237 504	5.9%	315 940	7.9%	214 638	42.9%	(404 958)	(81.0%)	363 124	72.6%	874 903	59.5%	(146.3%)
Internally generated funds	2 312 652	3 594 503	189 916	8.2%	489 922	21.2%	301 101	8.4%	1 724 647	48.0%	2 705 586	75.3%	501 071	75.0%	244.2%
Public contributions and donations	76 200	54 526	11 612	15.2%	12 904	16.9%	12 100	22.2%	11 500	21.1%	48 116	88.2%	23 157	72.9%	(50.3%)
Capital Expenditure Standard Classification	8 456 748	6 685 325	611 415	7.2%	1 268 302	15.0%	866 754	13.0%	2 196 733	32.9%	4 943 203	73.9%	2 109 520	67.0%	4.1%
Governance and Administration	986 516	741 102	34 147	3.5%	144 802	14.7%	157 693	21.3%	327 486	44.2%	664 129	89.6%	343 635	73.5%	(4.7%)
Executive & Council	4 380	184 542	11 314	258.3%	40 730	929.9%	45 195	24.5%	56 990	30.9%	154 229	83.6%	53 208	1 828.7%	7.1%
Budget & Treasury Office	982 005	26 501	1 183	.1%	3 740	.4%	5 285	19.9%	15 303	57.7%	25 511	96.3%	4 603	1.4%	232.5%
Corporate Services	131	530 059	21 651	16 471.6%	100 332	76 330.3%	107 214	20.2%	255 193	48.1%	484 389	91.4%	285 824	81 759.5%	(10.7%)
Community and Public Safety	1 082 792	1 160 284	143 743	13.3%	210 331	19.4%	119 650	10.3%	533 722	46.0%	1 007 446	86.8%	382 473	97.0%	39.5%
Community & Social Services	97 129	82 432	11 525	11.9%	15 460	15.9%	9 548	11.6%	23 756	28.8%	60 289	73.1%	48 539	65.1%	(51.1%)
Sport And Recreation	84 261	149 465	15 293	18.1%	33 376	39.6%	14 869	9.9%	61 758	41.3%	125 295	83.8%	52 349	90.2%	18.0%
Public Safety	35 064	158 905	26 037	74.3%	33 536	95.6%	20 215	12.7%	57 270	36.0%	137 057	86.3%	60 589	571.3%	(5.5%)
Housing	794 497	705 755	86 653	10.9%	116 921	14.7%	70 120	9.9%	364 197	51.6%	637 890	90.4%	205 200	89.8%	77.5%
Health	71 841	63 727	4 236	5.9%	11 038	15.4%	4 899	7.7%	26 742	42.0%	46 915	73.6%	15 795	77.5%	69.3%
Economic and Environmental Services	1 389 642	1 230 022	93 974	6.8%	237 260	17.1%	190 416	15.5%	388 526	31.6%	910 175	74.0%	321 787	66.5%	20.7%
Planning and Development	39 904	52 541	1 030	2.6%	1 335	3.3%	3 709	7.1%	24 131	45.9%	30 205	57.5%	9 407	74.3%	156.5%
Road Transport	1 331 443	1 147 445	92 393	6.9%	234 804	17.6%	184 982	16.1%	346 059	30.2%	858 238	74.8%	310 716	65.8%	11.4%
Environmental Protection	18 294	30 037	551	3.0%	1 122	6.1%	1 725	5.7%	18 335	61.0%	21 733	72.4%	1 664	100.0%	1 002.1%
Trading Services	4 939 787	3 504 723	322 714	6.5%	653 926	13.2%	380 542	10.9%	922 473	26.3%	2 279 656	65.0%	1 036 697	60.2%	(11.0%)
Electricity	1 071 737	802 160	135 885	12.7%	169 485	15.8%	147 570	18.4%	211 023	26.3%	663 963	82.8%	313 457	84.2%	(32.7%)
Water	2 366 730	1 734 510	142 248	6.0%	287 020	12.1%	111 297	6.4%	348 637	20.1%	889 202	51.3%	371 754	39.6%	(6.2%)
Waste Water Management	1 135 113	638 817	31 199	2.7%	117 004	10.3%	76 971	12.0%	246 003	38.5%	471 177	73.8%	265 638	81.8%	(7.4%)
Waste Management	366 207	329 237	13 382	3.7%	80 417	22.0%	44 705	13.6%	116 810	35.5%	255 314	77.5%	85 849	99.2%	36.1%
Other	58 011	49 193	16 836	29.0%	21 983	37.9%	18 452	37.5%	24 526	49.9%	81 797	166.3%	24 928	52.4%	(1.6%)

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	38 421 463	40 639 166	11 127 162	29.0%	10 840 530	28.2%	11 266 477	27.7%	7 742 259	19.1%	40 976 427	100.8%	7 349 551	103.4%	5.3%
Property rates, penalties and collection charges	8 968 987	9 039 504	2 225 641	24.8%	2 315 450	25.8%	2 297 758	25.4%	2 262 786	25.0%	9 101 634	100.7%	2 043 650	103.2%	10.7%
Service charges	17 623 043	18 709 014	4 992 617	28.3%	5 027 664	28.5%	4 627 362	24.7%	4 654 625	24.9%	19 302 269	103.2%	4 247 521	102.6%	9.6%
Other revenue	4 504 876	4 525 375	1 429 400	31.7%	1 537 099	34.1%	1 302 717	28.8%	363 907	8.0%	4 633 122	102.4%	460 260	136.5%	(20.9%)
Government - operating	4 315 632	4 883 727	1 546 574	35.8%	1 076 923	25.0%	2 117 649	43.4%	95 477	2.0%	4 836 624	99.0%	341 339	100.2%	(72.0%)
Government - capital	2 067 896	2 528 996	728 118	35.2%	671 901	32.5%	683 632	27.0%	98 540	3.9%	2 182 191	86.3%	58 735	102.1%	67.8%
Interest	941 028	952 549	204 812	21.8%	211 493	22.5%	237 358	24.9%	266 924	28.0%	920 587	96.6%	198 046	77.2%	34.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(33 576 505)	(32 795 087)	(9 105 079)	27.1%	(8 087 716)	24.1%	(7 497 201)	22.9%	(7 939 094)	24.2%	(32 629 090)	99.5%	(7 510 734)	102.4%	5.7%
Suppliers and employees	(32 261 821)	(31 623 758)	(8 897 522)	27.6%	(7 947 937)	24.6%	(7 293 466)	23.1%	(7 754 882)	24.5%	(31 893 808)	100.9%	(7 358 217)	103.3%	5.4%
Finance charges	(980 877)	(686 428)	(207 557)	21.2%	(139 779)	14.3%	(203 735)	29.7%	(184 212)	26.8%	(735 283)	107.1%	(152 517)	74.3%	20.8%
Transfers and grants	(333 807)	(484 901)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 844 958	7 844 079	2 022 083	41.7%	2 752 814	56.8%	3 769 275	48.1%	(196 835)	(2.5%)	8 347 337	106.4%	(161 183)	109.7%	22.1%
Cash Flow from Investing Activities															
Receipts	(116 692)	(139 020)	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	120 070	98 396	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	1 946	1 293	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(238 708)	(238 708)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 615 993)	(5 999 841)	(1 274 667)	16.7%	(960 374)	12.6%	(731 959)	12.2%	(1 417 057)	23.6%	(4 384 056)	73.1%	(1 085 142)	51.4%	30.6%
Capital assets	(7 615 993)	(5 999 841)	(1 274 667)	16.7%	(960 374)	12.6%	(731 959)	12.2%	(1 417 057)	23.6%	(4 384 056)	73.1%	(1 085 142)	51.4%	30.6%
Net Cash from/(used) Investing Activities	(7 732 684)	(6 138 861)	(1 274 667)	16.5%	(960 374)	12.4%	(731 959)	11.9%	(1 417 057)	23.1%	(4 384 056)	71.4%	(1 085 142)	50.2%	30.6%
Cash Flow from Financing Activities															
Receipts	4 038 688	538 166	-	-	-	-	-	-	98 209	18.2%	98 209	18.2%	-	24.8%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	4 000 000	500 000	-	-	-	-	-	-	98 209	19.6%	98 209	19.6%	-	25.0%	(100.0%)
Increase (decrease) in consumer deposits	38 688	38 166	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(482 586)	(325 919)	(156 439)	32.4%	(20 000)	4.1%	(129 481)	39.7%	(20 000)	6.1%	(325 919)	100.0%	(28 574)	69.7%	(30.0%)
Repayment of borrowing	(482 586)	(325 919)	(156 439)	32.4%	(20 000)	4.1%	(129 481)	39.7%	(20 000)	6.1%	(325 919)	100.0%	(28 574)	69.7%	(30.0%)
Net Cash from/(used) Financing Activities	3 556 102	212 247	(156 439)	(4.4%)	(20 000)	(.6%)	(129 481)	(61.0%)	78 209	36.8%	(227 710)	(107.3%)	(28 574)	19.4%	(373.7%)
Net Increase/(Decrease) in cash held	668 375	1 917 464	590 977	88.4%	1 772 440	265.2%	2 907 836	151.7%	(1 535 683)	(80.1%)	3 735 571	194.8%	(1 274 900)	163.5%	20.5%
Cash/cash equivalents at the year begin:	5 255 273	5 613 313	5 255 273	100.0%	5 846 250	111.2%	7 618 691	135.7%	10 526 527	187.5%	5 255 273	93.6%	7 587 750	100.0%	38.7%
Cash/cash equivalents at the year end:	5 923 649	7 530 778	5 846 250	98.7%	7 618 691	128.6%	10 526 527	139.8%	8 990 844	119.4%	8 990 844	119.4%	6 312 851	118.5%	42.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	273 837	10.8%	160 532	6.4%	99 390	3.9%	1 992 056	78.9%	2 525 816	28.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	767 990	64.1%	52 516	4.4%	30 750	2.6%	346 091	28.9%	1 197 347	13.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	683 498	34.6%	112 521	5.7%	102 071	5.2%	1 074 874	54.5%	1 972 964	22.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	137 038	15.5%	45 590	5.2%	40 461	4.6%	661 221	74.8%	884 311	10.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	112 684	18.5%	56 913	9.3%	37 056	6.1%	402 384	66.1%	609 037	7.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	85 419	12.5%	363	.1%	(4 315)	(.6%)	601 441	88.1%	682 907	7.8%	-	-	-	-
Interest on Arrear Debtor Accounts	80 791	7.4%	59 386	5.4%	48 794	4.5%	905 278	82.7%	1 094 249	12.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(17 888)	8.4%	(18 897)	8.9%	(14 449)	6.8%	(162 029)	76.0%	(213 262)	(2.4%)	-	-	-	-
Total By Income Source	2 123 370	24.3%	468 924	5.4%	339 760	3.9%	5 821 316	66.5%	8 753 369	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	112 212	46.8%	34 773	14.5%	28 179	11.7%	64 695	27.0%	239 859	2.7%	-	-	-	-
Commercial	1 086 863	61.2%	80 201	4.5%	64 653	3.6%	543 208	30.6%	1 774 926	20.3%	-	-	-	-
Households	963 266	15.5%	344 422	5.5%	222 644	3.6%	4 696 578	75.4%	6 226 909	71.1%	-	-	-	-
Other	(38 971)	(7.6%)	9 527	1.9%	24 284	4.7%	516 835	101.0%	511 675	5.8%	-	-	-	-
Total By Customer Group	2 123 370	24.3%	468 924	5.4%	339 760	3.9%	5 821 316	66.5%	8 753 369	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	540 422	99.7%	694	.1%	-	-	1 154	.2%	542 270	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	540 422	99.7%	694	.1%	-	-	1 154	.2%	542 270	100.0%

Contact Details

Municipal Manager	Mr Lungelo Mbandazayo	021 400 1167
Financial Manager	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	313 520	352 973	87 651	28.0%	78 598	25.1%	66 041	18.7%	65 210	18.5%	297 500	84.3%	48 484	85.4%	34.5%
Property rates	47 103	47 103	17 135	36.4%	8 682	18.4%	8 711	18.5%	8 697	18.5%	43 225	91.8%	8 813	94.9%	(1.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	123 171	123 171	27 618	22.4%	27 739	22.5%	31 040	25.2%	27 365	22.2%	113 761	92.4%	25 269	91.4%	8.3%
Service charges - water revenue	15 308	22 296	6 458	42.2%	10 324	67.4%	528	2.4%	5 315	23.8%	22 625	101.5%	1 967	67.0%	170.2%
Service charges - sanitation revenue	15 919	15 919	3 886	24.4%	3 784	23.8%	3 784	23.8%	3 824	24.0%	15 278	96.0%	4 397	103.0%	(13.0%)
Service charges - refuse revenue	16 258	16 258	4 025	24.8%	3 813	23.5%	3 736	23.0%	3 779	23.2%	15 353	94.4%	2 660	86.9%	42.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 513	2 338	850	56.2%	479	31.7%	484	20.7%	486	20.8%	2 300	98.4%	381	110.8%	27.5%
Interest earned - external investments	1 632	3 532	620	38.0%	959	58.8%	863	24.4%	862	24.4%	3 305	93.6%	683	111.4%	26.3%
Interest earned - outstanding debtors	3 285	4 414	1 311	39.9%	1 320	40.2%	863	19.6%	1 406	31.9%	4 901	111.0%	393	115.3%	257.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 594	15 794	909	35.0%	1 377	53.1%	1 256	8.0%	861	5.5%	4 403	27.9%	807	62.2%	6.7%
Licences and permits	1 127	1 127	249	22.1%	235	20.9%	258	22.9%	269	23.9%	1 011	89.7%	(407)	111.6%	(166.1%)
Agency services	3 234	3 534	796	24.6%	962	29.8%	634	17.9%	1 329	37.6%	3 721	105.3%	1 254	243.8%	5.9%
Transfers recognised - operational	64 089	68 476	21 808	34.0%	17 543	27.4%	13 085	19.1%	10 223	14.9%	62 659	91.5%	231	79.2%	4 322.9%
Other own revenue	7 734	18 458	1 885	24.4%	1 325	17.1%	781	4.2%	787	4.3%	4 778	25.9%	1 303	34.7%	(39.6%)
Gains on disposal of PPE	10 553	10 553	101	1.0%	55	.5%	18	.2%	6	.1%	180	1.7%	732	15.6%	(99.1%)
Operating Expenditure	313 308	352 830	62 378	19.9%	72 013	23.0%	78 263	22.2%	97 184	27.5%	309 838	87.8%	76 677	86.0%	26.7%
Employee related costs	122 493	138 398	27 749	22.7%	37 033	30.2%	34 331	24.8%	33 648	24.3%	132 760	95.9%	27 358	95.3%	23.0%
Remuneration of councillors	7 226	6 935	1 644	22.8%	1 645	22.8%	1 891	27.3%	1 780	25.7%	6 960	100.4%	1 671	101.5%	6.5%
Debt impairment	13 478	17 800	-	-	-	-	2 894	16.3%	-	-	2 894	16.3%	-	-	-
Depreciation and asset impairment	15 030	16 277	-	-	-	-	-	-	16 377	100.6%	16 377	100.6%	10 710	69.0%	52.9%
Finance charges	10 099	7 625	3	-	1 139	11.3%	(3)	-	605	7.9%	1 744	22.9%	1 246	25.7%	(51.4%)
Bulk purchases	94 443	94 443	25 694	27.2%	18 214	19.3%	20 569	21.8%	29 641	31.4%	94 117	99.7%	20 432	98.5%	45.1%
Other Materials	11 702	13 098	1 236	10.6%	2 046	17.5%	3 314	25.3%	3 224	24.6%	9 820	75.0%	2 417	86.7%	33.4%
Contracted services	10 786	17 309	1 260	11.7%	3 190	29.6%	1 128	6.5%	3 702	21.4%	9 279	53.6%	3 176	70.3%	16.6%
Transfers and grants	1 511	1 537	249	16.5%	573	37.9%	107	6.9%	321	20.9%	1 249	81.3%	353	94.0%	(9.1%)
Other expenditure	26 539	39 408	4 543	17.1%	8 173	30.8%	14 033	35.6%	7 887	20.0%	34 637	87.9%	9 315	89.4%	(15.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	213	143	25 273		6 586		(12 222)		(31 974)		(12 338)		(28 193)		
Transfers recognised - capital	45 317	57 625	-	-	-	-	-	-	53 547	92.9%	53 547	92.9%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	45 530	57 768	25 273		6 586		(12 222)		21 573		41 210		(28 193)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	45 530	57 768	25 273		6 586		(12 222)		21 573		41 210		(28 193)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	45 530	57 768	25 273		6 586		(12 222)		21 573		41 210		(28 193)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	45 530	57 768	25 273		6 586		(12 222)		21 573		41 210		(28 193)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	59 862	73 271	3 942	6.6%	8 669	14.5%	6 114	8.3%	39 490	53.9%	58 216	79.5%	20 223	62.0%	95.3%
National Government	35 949	40 573	3 576	9.9%	4 962	13.8%	2 107	5.2%	22 265	54.9%	32 910	81.1%	15 372	72.2%	44.8%
Provincial Government	4 369	12 052	-	-	10	.2%	587	4.9%	9 644	80.0%	10 241	85.0%	867	14.4%	1 011.7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	5 000	-	-	-	-	-	-	1 448	29.0%	1 448	29.0%	-	-	(100.0%)
Transfers recognised - capital	40 317	57 625	3 576	8.9%	4 971	12.3%	2 695	4.7%	33 357	57.9%	44 598	77.4%	16 239	61.7%	105.4%
Borrowing	10 000	10 000	-	-	2 272	22.7%	2 657	26.6%	4 643	46.4%	9 572	95.7%	-	-	(100.0%)
Internally generated funds	4 545	5 646	282	6.2%	1 143	25.2%	651	11.5%	1 969	34.9%	4 045	71.7%	3 984	63.4%	(50.6%)
Public contributions and donations	5 000	-	84	1.7%	283	5.7%	112	-	(479)	-	(0)	-	-	-	(100.0%)
Capital Expenditure Standard Classification	59 862	73 271	3 942	6.6%	8 669	14.5%	6 114	8.3%	39 490	53.9%	58 216	79.5%	20 223	62.0%	95.3%
Governance and Administration	1 600	2 128	170	10.6%	641	40.1%	500	23.5%	575	27.0%	1 886	88.6%	530	71.7%	8.5%
Executive & Council	900	1 250	76	8.4%	565	62.8%	241	19.3%	329	26.3%	1 210	96.8%	206	95.8%	59.4%
Budget & Treasury Office	700	878	94	13.5%	76	10.9%	259	29.5%	247	28.1%	676	77.0%	78	45.3%	217.8%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	246	-	(100.0%)
Community and Public Safety	2 225	3 013	13	.6%	290	13.0%	128	4.3%	2 075	68.9%	2 505	83.2%	2 476	76.8%	(16.2%)
Community & Social Services	930	1 612	-	-	162	17.4%	82	5.1%	1 039	64.4%	1 283	79.6%	182	64.7%	471.6%
Sport And Recreation	1 295	1 341	13	1.0%	127	9.8%	46	3.4%	1 036	77.3%	1 222	91.1%	2 294	78.6%	(54.9%)
Public Safety	-	60	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 636	22 280	3 131	13.8%	6 001	26.5%	2 005	9.0%	8 255	37.0%	19 392	87.0%	6 404	85.5%	28.9%
Planning and Development	185	120	12	6.7%	38	20.6%	19	16.1%	23	18.9%	93	77.2%	35	83.1%	(34.9%)
Road Transport	22 451	22 160	3 118	13.9%	5 963	26.6%	1 986	9.0%	8 232	37.1%	19 299	87.1%	6 370	85.5%	29.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	33 402	45 850	628	1.9%	1 738	5.2%	3 481	7.6%	28 586	62.3%	34 432	75.1%	10 813	46.3%	164.4%
Electricity	6 900	4 653	-	-	-	-	-	-	4 139	89.0%	4 139	89.0%	708	87.5%	484.7%
Water	19 510	33 605	560	2.9%	1 186	6.1%	778	2.3%	21 076	62.7%	23 600	70.2%	8 972	39.5%	134.9%
Waste Water Management	1 892	3 551	68	3.6%	551	29.1%	46	1.3%	2 126	59.9%	2 791	78.6%	986	90.2%	115.7%
Waste Management	5 100	4 042	-	-	-	-	2 657	65.7%	1 246	30.8%	3 903	96.6%	147	14.6%	746.3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	331 185	339 960	96 769	29.2%	100 688	30.4%	64 578	19.0%	52 861	15.5%	314 896	92.6%	50 742	103.9%	4.2%
Property rates, penalties and collection charges	44 012	43 499	12 324	28.0%	14 992	34.1%	7 199	16.5%	7 831	18.0%	42 346	97.3%	8 124	89.5%	(3.6%)
Service charges	159 456	164 052	34 614	21.7%	38 436	24.1%	30 590	18.6%	39 128	23.9%	142 768	87.0%	34 220	100.1%	14.3%
Other revenue	18 393	19 448	7 374	40.1%	4 379	23.8%	3 413	17.6%	3 725	19.2%	18 892	97.1%	3 341	221.7%	11.5%
Government - operating	64 089	66 858	26 732	41.7%	27 764	43.3%	16 334	24.4%	(5 500)	(8.2%)	65 330	97.7%	928	100.0%	(692.7%)
Government - capital	40 317	38 494	14 172	35.2%	13 220	32.8%	5 315	13.8%	5 748	14.9%	38 455	99.9%	3 000	101.4%	91.6%
Interest	4 918	7 609	1 553	31.6%	1 898	38.6%	1 726	22.7%	1 928	25.3%	7 106	93.4%	1 129	95.0%	70.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(273 890)	(303 216)	(88 667)	32.4%	(85 247)	31.1%	(47 085)	15.5%	(69 585)	22.9%	(290 584)	95.8%	(78 912)	111.6%	(11.8%)
Suppliers and employees	(269 219)	(299 906)	(88 418)	32.8%	(83 535)	31.0%	(46 979)	15.7%	(68 659)	22.9%	(287 590)	95.9%	(77 313)	112.1%	(11.2%)
Finance charges	(3 159)	(1 773)	-	-	(1 139)	36.1%	-	-	(605)	34.1%	(1 744)	98.4%	(1 246)	93.4%	(51.4%)
Transfers and grants	(1 511)	(1 537)	(249)	16.5%	(573)	37.9%	(107)	6.9%	(321)	20.9%	(1 249)	81.3%	(353)	64.8%	(9.1%)
Net Cash from/(used) Operating Activities	57 296	36 744	8 102	14.1%	15 441	27.0%	17 492	47.6%	(16 723)	(45.5%)	24 313	66.2%	(28 170)	76.7%	(40.6%)
Cash Flow from Investing Activities															
Receipts	10 553	10 553	101	1.0%	55	.5%	18	.2%	6	.1%	180	1.7%	(2 274)	16.0%	(100.3%)
Proceeds on disposal of PPE	10 553	10 553	101	1.0%	55	.5%	18	.2%	6	.1%	180	1.7%	732	16.0%	(99.1%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	(3 006)	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(59 862)	(73 271)	(3 942)	6.6%	(8 669)	14.5%	(6 114)	8.3%	(22 085)	30.1%	(40 810)	55.7%	(20 223)	62.0%	9.2%
Capital assets	(59 862)	(73 271)	(3 942)	6.6%	(8 669)	14.5%	(6 114)	8.3%	(22 085)	30.1%	(40 810)	55.7%	(20 223)	62.0%	9.2%
Net Cash from/(used) Investing Activities	(49 309)	(62 718)	(3 840)	7.8%	(8 614)	17.5%	(6 097)	9.7%	(22 078)	35.2%	(40 630)	64.8%	(22 497)	71.7%	(1.9%)
Cash Flow from Financing Activities															
Receipts	5 548	9 850	-	-	-	-	-	-	10 000	101.5%	10 000	101.5%	-	9.7%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 000	10 000	-	-	-	-	-	-	10 000	100.0%	10 000	100.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	(4 452)	(150)	-	-	-	-	-	-	-	-	-	-	-	9.7%	-
Payments	(5 352)	(5 736)	(2 358)	44.1%	(2 090)	39.1%	-	-	(515)	9.0%	(4 963)	86.5%	(2 071)	98.4%	(75.1%)
Repayment of borrowing	(5 352)	(5 736)	(2 358)	44.1%	(2 090)	39.1%	-	-	(515)	9.0%	(4 963)	86.5%	(2 071)	98.4%	(75.1%)
Net Cash from/(used) Financing Activities	196	4 115	(2 358)	(1 200.2%)	(2 090)	(1 064.0%)	-	-	9 485	230.5%	5 037	122.4%	(2 071)	106.6%	(557.9%)
Net Increase/(Decrease) in cash held	8 183	(21 859)	1 904	23.3%	4 737	57.9%	11 396	(52.1%)	(29 317)	134.1%	(11 281)	51.6%	(52 738)	86.0%	(44.4%)
Cash/cash equivalents at the year begin:	19 686	46 453	46 453	236.0%	48 357	245.6%	53 094	114.3%	64 489	138.8%	46 453	100.0%	70 238	100.0%	(8.2%)
Cash/cash equivalents at the year end:	27 869	24 593	48 357	173.5%	53 094	190.5%	64 489	262.2%	35 172	143.0%	35 172	143.0%	17 499	88.9%	101.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 071	17.3%	937	7.8%	800	6.7%	8 173	68.2%	11 981	15.8%	853	7.1%	5 524	46.0%
Trade and Other Receivables from Exchange Transactions - Electricity	6 665	68.8%	1 369	14.1%	324	3.3%	1 331	13.7%	9 688	12.8%	25	.3%	2 125	22.0%
Receivables from Non-exchange Transactions - Property Rates	2 624	20.1%	839	6.4%	543	4.1%	9 069	69.4%	13 075	17.3%	522	4.0%	9 126	70.0%
Receivables from Exchange Transactions - Waste Water Management	969	8.1%	728	6.1%	556	4.6%	9 752	81.2%	12 006	15.9%	1 063	8.9%	7 478	62.0%
Receivables from Exchange Transactions - Waste Management	1 088	8.3%	738	5.6%	533	4.1%	10 725	82.0%	13 084	17.3%	927	7.1%	8 134	62.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	27	-	-	-
Interest on Arrear Debtor Accounts	427	7.6%	453	8.1%	414	7.4%	4 291	76.8%	5 585	7.4%	308	5.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	7	-	-	-
Other	(1 976)	(19.2%)	206	2.0%	88	.9%	11 976	116.3%	10 295	13.6%	1 349	13.1%	17 111	166.0%
Total By Income Source	11 868	15.7%	5 271	7.0%	3 258	4.3%	55 316	73.1%	75 713	100.0%	5 080	6.7%	49 498	65.0%
Debtors Age Analysis By Customer Group														
Organs of State	1 449	48.3%	115	3.8%	42	1.4%	1 392	46.4%	2 998	4.0%	-	-	-	-
Commercial	3 121	64.1%	636	13.1%	162	3.3%	952	19.5%	4 871	6.4%	-	-	-	-
Households	5 888	10.3%	3 626	6.3%	2 572	4.5%	45 182	78.9%	57 267	75.6%	4 488	7.8%	-	-
Other	1 410	13.3%	894	8.5%	483	4.6%	7 790	73.7%	10 577	14.0%	592	5.6%	49 498	468.0%
Total By Customer Group	11 868	15.7%	5 271	7.0%	3 258	4.3%	55 316	73.1%	75 713	100.0%	5 080	6.7%	49 498	65.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	16	100.0%	-	-	-	-	-	-	16	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 173	76.4%	5 792	21.9%	98	.4%	359	1.4%	26 422	58.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	14 807	79.2%	3 892	20.8%	6	-	-	-	18 705	41.4%
Total	34 996	77.5%	9 685	21.5%	103	.2%	359	.8%	45 142	100.0%

Contact Details

Municipal Manager	Mr Dani‰l Petrus Lubbe	027 201 3301
Financial Manager	Mr Gerald Seas	027 201 3304

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	280 384	309 091	73 406	26.2%	71 415	25.5%	76 044	24.6%	45 470	14.7%	266 335	86.2%	66 905	130.3%	(32.0%)
Property rates	43 323	45 502	15 389	35.5%	10 141	23.4%	11 540	25.4%	5 593	12.3%	42 663	93.8%	9 383	96.1%	(40.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	86 156	87 922	25 681	29.8%	22 591	26.2%	24 138	27.5%	19 574	22.3%	91 984	104.6%	26 021	108.8%	(24.8%)
Service charges - water revenue	29 354	29 354	5 842	19.9%	6 347	21.6%	9 775	33.3%	6 692	22.8%	28 656	97.6%	6 151	88.2%	8.8%
Service charges - sanitation revenue	9 752	10 492	2 935	30.1%	2 532	26.0%	3 689	35.2%	1 457	13.9%	10 613	101.2%	2 945	105.8%	(50.5%)
Service charges - refuse revenue	9 425	9 425	986	10.5%	1 650	17.5%	2 078	22.1%	2 360	25.0%	7 075	75.1%	712	28.4%	231.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	499	499	(132)	(26.5%)	87	17.4%	65	13.0%	277	55.5%	296	59.4%	72	57.0%	285.9%
Interest earned - external investments	1 899	1 899	255	13.5%	174	9.2%	98	5.2%	339	17.8%	866	45.6%	249	159.5%	35.9%
Interest earned - outstanding debtors	3 082	3 653	698	22.7%	1 068	34.7%	1 481	40.5%	748	20.5%	3 995	109.4%	1 031	62.2%	(27.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	20 185	20 926	462	2.3%	1 449	7.2%	7 207	34.4%	1 178	5.6%	10 297	49.2%	1 461	18.9%	(19.4%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	3 175	3 191	744	23.4%	753	23.7%	953	29.9%	885	27.7%	3 335	104.5%	1 122	96.4%	(21.1%)
Transfers recognised - operational	65 300	89 123	19 551	29.9%	22 724	34.8%	14 470	16.2%	5 384	6.0%	62 129	69.7%	15 821	258.9%	(66.0%)
Other own revenue	8 234	7 105	995	12.1%	1 899	23.1%	550	7.7%	983	13.8%	4 427	62.3%	1 936	91.4%	(49.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	291 744	324 135	68 953	23.6%	70 449	24.1%	65 029	20.1%	80 952	25.0%	285 383	88.0%	82 574	96.0%	(2.0%)
Employee related costs	106 311	105 281	23 672	22.3%	29 778	28.0%	25 886	24.6%	24 812	23.6%	104 148	98.9%	20 861	100.0%	18.9%
Remuneration of councillors	5 429	5 393	1 257	23.2%	1 216	22.4%	1 520	28.2%	1 323	24.5%	5 316	98.6%	1 437	103.2%	(8.0%)
Debt impairment	38 009	39 304	9 502	25.0%	9 502	25.0%	1 770	4.5%	18 529	47.1%	39 304	100.0%	9 311	100.0%	99.0%
Depreciation and asset impairment	18 115	18 146	4 529	25.0%	4 529	25.0%	4 544	25.0%	4 544	25.0%	18 146	100.0%	4 312	100.0%	5.4%
Finance charges	8 289	8 807	2 135	25.8%	818	9.9%	2 414	27.4%	1 832	20.8%	7 199	81.7%	875	84.1%	109.4%
Bulk purchases	74 237	74 210	19 116	25.7%	11 112	15.0%	19 197	25.9%	10 461	14.1%	59 886	80.7%	19 840	93.2%	(47.3%)
Other Materials	6 269	9 379	1 589	25.3%	2 752	43.9%	2 217	23.6%	2 141	22.8%	8 699	92.7%	4 650	83.9%	(54.0%)
Contracted services	16 881	42 265	2 925	17.3%	4 086	24.2%	3 006	7.1%	4 957	11.7%	14 973	35.4%	13 237	91.1%	(62.6%)
Transfers and grants	899	1 529	4	.4%	168	18.7%	643	42.0%	9 128	597.0%	9 943	650.2%	1 252	85.5%	629.1%
Other expenditure	17 304	19 821	4 224	24.4%	6 488	37.5%	3 832	19.3%	3 549	17.9%	18 094	91.3%	6 800	91.4%	(47.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	(324)	-	(324)	-	-	-	(100.0%)
Surplus/(Deficit)	(11 360)	(15 044)	4 453		966		11 015		(35 482)		(19 048)		(15 669)		
Transfers recognised - capital	58 473	85 015	3 205	5.5%	20 675	35.4%	9 925	11.7%	36 256	42.6%	70 061	82.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	(10 365)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	47 113	59 606	7 658		21 641		20 940		774		51 013		(15 669)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	47 113	59 606	7 658		21 641		20 940		774		51 013		(15 669)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 113	59 606	7 658		21 641		20 940		774		51 013		(15 669)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 113	59 606	7 658		21 641		20 940		774		51 013		(15 669)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	68 091	124 538	3 978	5.8%	23 469	34.5%	18 648	15.0%	23 371	18.8%	69 465	55.8%	36 847	66.4%	(36.6%)
National Government	43 821	43 872	927	2.1%	4 705	10.7%	5 158	11.8%	6 825	15.6%	17 615	40.2%	24 935	98.0%	(72.6%)
Provincial Government	14 652	70 425	2 450	16.7%	16 734	114.2%	13 450	19.1%	13 559	19.3%	46 193	65.6%	8 717	36.4%	55.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 473	114 297	3 378	5.8%	21 439	36.7%	18 608	16.3%	20 384	17.8%	63 808	55.8%	33 652	74.0%	(39.4%)
Borrowing	800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 818	10 241	600	6.8%	2 030	23.0%	40	.4%	2 987	29.2%	5 657	55.2%	3 195	45.3%	(6.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	68 091	124 538	3 978	5.8%	23 469	34.5%	18 648	15.0%	23 371	18.8%	69 465	55.8%	36 847	66.4%	(36.6%)
Governance and Administration	4 068	2 460	51	1.3%	113	2.8%	115	4.7%	606	24.6%	885	36.0%	1 025	37.1%	(40.9%)
Executive & Council	81	140	-	-	-	-	2	1.6%	-	-	2	1.6%	58	79.8%	(100.0%)
Budget & Treasury Office	3 987	2 320	51	1.3%	113	2.8%	112	4.8%	193	8.3%	471	20.3%	726	30.4%	(73.3%)
Corporate Services	-	-	-	-	-	-	-	-	413	-	413	-	241	-	71.4%
Community and Public Safety	16 088	59 923	2 523	15.7%	17 396	108.1%	12 141	20.3%	14 582	24.3%	46 642	77.8%	4 168	59.5%	249.9%
Community & Social Services	123	119	-	-	195	158.6%	5	4.4%	411	344.4%	611	512.5%	698	400.5%	(41.2%)
Sport And Recreation	1 356	4 528	72	5.3%	476	35.1%	20	.4%	1 122	24.8%	1 691	37.3%	3 470	597.7%	(67.7%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	14 609	55 276	2 450	16.8%	16 724	114.5%	12 116	21.9%	13 049	23.6%	44 340	80.2%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 730	22 046	529	3.9%	2 156	15.7%	3 559	16.1%	3 332	15.1%	9 576	43.4%	17 048	58.3%	(80.5%)
Planning and Development	12 850	21 236	508	4.0%	151	1.2%	1 092	5.1%	1 852	8.7%	3 604	17.0%	15 071	49.9%	(87.7%)
Road Transport	880	810	21	2.4%	2 005	227.8%	2 467	304.6%	1 480	182.7%	5 972	737.4%	1 978	692.9%	(25.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	34 206	40 110	875	2.6%	3 803	11.1%	2 833	7.1%	4 852	12.1%	12 362	30.8%	14 606	85.5%	(66.8%)
Electricity	3 559	3 345	259	7.3%	212	6.0%	843	25.2%	2 407	71.9%	3 720	111.2%	4 377	138.4%	(45.0%)
Water	29 068	36 071	174	.6%	3 338	11.5%	1 957	5.4%	2 144	5.9%	7 611	21.1%	2 459	12.7%	(12.8%)
Waste Water Management	930	624	442	47.5%	225	24.1%	34	5.4%	279	44.7%	979	156.8%	7 750	3 091.0%	(96.4%)
Waste Management	650	70	-	-	31	4.8%	0	.3%	22	31.1%	53	75.8%	21	39.6%	5.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	300 848	323 935	52 818	17.6%	43 340	14.4%	144 171	44.5%	71 587	22.1%	311 916	96.3%	18 345	54.3%	290.2%
Property rates, penalties and collection charges	37 128	44 135	2 410	6.5%	2 490	6.7%	20 298	46.0%	11 572	26.2%	36 770	83.3%	167	15.8%	6 844.5%
Service charges	118 797	119 859	5 551	4.7%	7 608	6.4%	60 418	50.4%	45 642	38.1%	119 220	99.5%	1 668	15.0%	2 637.1%
Other revenue	16 170	13 711	2 069	12.8%	4 188	25.9%	8 775	64.0%	3 322	24.2%	18 354	133.9%	(4 740)	86.2%	(170.1%)
Government - operating	65 300	81 138	22 722	34.8%	22 330	34.2%	9 108	11.2%	17 024	21.0%	71 183	87.7%	5 985	95.5%	184.4%
Government - capital	58 473	59 540	19 111	32.7%	5 483	9.4%	43 994	73.9%	(7 061)	(11.9%)	61 528	103.3%	13 985	131.8%	(150.5%)
Interest	4 980	5 552	954	19.2%	1 242	24.9%	1 579	28.4%	1 087	19.6%	4 861	87.6%	1 280	117.2%	(15.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(229 700)	(243 605)	(52 945)	23.0%	(28 427)	12.4%	(104 864)	43.0%	(76 429)	31.4%	(262 665)	107.8%	(49 944)	23.2%	53.0%
Suppliers and employees	(226 028)	(239 177)	(52 443)	23.2%	(28 089)	12.4%	(103 728)	43.4%	(67 132)	28.1%	(251 392)	105.1%	(48 720)	22.2%	37.8%
Finance charges	(2 773)	(2 899)	(498)	18.0%	(171)	6.2%	(493)	17.0%	(129)	4.4%	(1 291)	44.5%	102	63.6%	(226.4%)
Transfers and grants	(899)	(1 529)	(4)	.4%	(168)	18.7%	(643)	42.0%	(9 168)	599.6%	(9 983)	652.9%	(1 325)	85.4%	591.8%
Net Cash from/(used) Operating Activities	71 148	80 330	(127)	(.2%)	14 913	21.0%	39 307	48.9%	(4 842)	(6.0%)	49 251	61.3%	(31 598)	170.6%	(84.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	324	-	324	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	324	-	324	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(68 091)	(95 256)	(3 978)	5.8%	(23 469)	34.5%	(18 648)	19.6%	(23 371)	24.5%	(69 465)	72.9%	(28 515)	50.2%	(18.0%)
Capital assets	(68 091)	(95 256)	(3 978)	5.8%	(23 469)	34.5%	(18 648)	19.6%	(23 371)	24.5%	(69 465)	72.9%	(28 515)	50.2%	(18.0%)
Net Cash from/(used) Investing Activities	(68 091)	(95 256)	(3 978)	5.8%	(23 469)	34.5%	(18 648)	19.6%	(23 047)	24.2%	(69 142)	72.6%	(28 515)	50.2%	(19.2%)
Cash Flow from Financing Activities															
Receipts	896	-	(46)	(5.1%)	(42)	(4.7%)	117	-	(713)	-	(683)	-	(75)	(3.2%)	847.9%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	96	-	(46)	(47.7%)	(42)	(43.6%)	117	-	(713)	-	(683)	-	(75)	(110.7%)	847.9%
Payments	(3 052)	(3 052)	(1 323)	43.4%	(985)	32.3%	(1 085)	35.6%	(998)	32.7%	(4 392)	143.9%	(2 817)	129.3%	(64.6%)
Repayment of borrowing	(3 052)	(3 052)	(1 323)	43.4%	(985)	32.3%	(1 085)	35.6%	(998)	32.7%	(4 392)	143.9%	(2 817)	129.3%	(64.6%)
Net Cash from/(used) Financing Activities	(2 156)	(3 052)	(1 369)	63.5%	(1 027)	47.6%	(969)	31.7%	(1 711)	56.1%	(5 076)	166.3%	(2 892)	2 891.1%	(40.8%)
Net Increase/(Decrease) in cash held	901	(17 977)	(5 474)	(607.7%)	(9 583)	(1 063.8%)	19 691	(109.5%)	(29 600)	164.7%	(24 966)	138.9%	(63 006)	(231.9%)	(53.0%)
Cash/cash equivalents at the year begin:	584	18 532	18 532	3 174.2%	13 058	2 236.7%	3 475	18.8%	23 166	125.0%	18 532	100.0%	113 366	-	(79.6%)
Cash/cash equivalents at the year end:	1 485	555	13 058	879.6%	3 475	234.1%	23 166	4 176.6%	(6 434)	(1 160.0%)	(6 434)	(1 160.0%)	50 361	8 626.0%	(112.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	890	3.4%	2 035	7.9%	1 448	5.6%	21 526	83.1%	25 899	26.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 968	30.6%	2 124	13.1%	1 170	7.2%	7 985	49.1%	16 246	16.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 650	9.2%	1 869	6.5%	1 156	4.0%	23 066	80.3%	28 741	29.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	898	6.4%	590	4.2%	477	3.4%	12 019	86.0%	13 984	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	471	4.4%	603	5.7%	503	4.7%	9 050	85.2%	10 628	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	43	81.9%	-	-	-	-	10	18.1%	53	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	229	5.2%	378	8.6%	370	8.4%	3 402	77.7%	4 380	4.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(563)	49.6%	73	(6.5%)	32	(2.8%)	(677)	59.7%	(1 135)	(1.1%)	-	-	-	-
Total By Income Source	9 587	9.7%	7 672	7.8%	5 155	5.2%	76 381	77.3%	98 796	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	489	26.9%	331	18.2%	190	10.4%	809	44.5%	1 820	1.8%	-	-	-	-
Commercial	5 806	18.9%	2 453	8.0%	1 234	4.0%	21 247	69.1%	30 740	31.1%	-	-	-	-
Households	2 168	3.7%	4 025	6.8%	2 963	5.0%	50 081	84.5%	59 237	60.0%	-	-	-	-
Other	1 124	16.1%	862	12.3%	768	11.0%	4 244	60.6%	6 999	7.1%	-	-	-	-
Total By Customer Group	9 587	9.7%	7 672	7.8%	5 155	5.2%	76 381	77.3%	98 796	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	156	5.4%	2 327	80.5%	384	13.3%	22	.8%	2 889	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	156	5.4%	2 327	80.5%	384	13.3%	22	.8%	2 889	100.0%

Contact Details

Municipal Manager	Mr Louis Volschenk	027 482 8000
Financial Manager	Mr Elrico Alfred	027 482 8000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVIER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	328 727	328 727	99 676	30.3%	72 514	22.1%	74 186	22.6%	67 883	20.7%	314 259	95.6%	69 366	91.7%	(2.1%)
Property rates	67 182	67 182	24 714	36.8%	14 162	21.1%	14 767	22.0%	15 014	22.3%	68 657	102.2%	13 261	96.6%	13.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	112 164	112 164	26 955	24.0%	22 101	19.7%	27 182	24.2%	32 508	29.0%	108 746	97.0%	28 367	91.4%	14.6%
Service charges - water revenue	21 866	21 866	5 835	26.7%	5 587	25.6%	7 544	34.5%	6 617	30.3%	25 583	117.0%	4 717	85.9%	40.3%
Service charges - sanitation revenue	12 906	12 906	3 918	30.4%	2 429	18.8%	3 837	29.7%	3 961	30.7%	14 145	109.6%	1 749	49.0%	126.4%
Service charges - refuse revenue	21 263	21 263	6 768	31.8%	3 891	18.3%	6 103	28.7%	6 416	30.2%	23 179	109.0%	5 877	105.7%	9.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	908	908	1 283	141.3%	(1 048)	(115.4%)	843	92.8%	(220)	(24.2%)	859	94.5%	140	141.5%	(256.9%)
Interest earned - external investments	5 119	5 119	920	18.0%	1 536	30.0%	1 691	33.0%	2 027	39.6%	6 174	120.6%	2 601	149.4%	(22.1%)
Interest earned - outstanding debtors	4 285	4 285	2 418	56.4%	2 244	52.4%	(324)	(7.6%)	2 238	52.2%	6 576	153.5%	2 097	194.3%	6.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9 691	9 691	7	.1%	274	2.8%	468	4.8%	408	4.2%	1 157	11.9%	779	19.8%	(47.6%)
Licences and permits	11	11	0	3.0%	0	1.0%	0	4.0%	1	8.4%	2	16.4%	0	24.9%	304.2%
Agency services	4 210	4 210	637	15.1%	708	16.8%	1 431	34.0%	631	15.0%	3 407	80.9%	743	62.4%	(15.0%)
Transfers recognised - operational	61 748	61 748	23 763	38.5%	17 870	28.9%	8 518	13.8%	(3 974)	(6.4%)	46 176	74.8%	6 710	74.9%	(159.2%)
Other own revenue	7 373	7 373	2 458	33.3%	2 760	37.4%	2 125	28.8%	1 836	24.9%	9 178	124.5%	1 542	89.5%	19.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	421	-	421	-	784	-	(46.3%)
Operating Expenditure	335 845	335 845	61 720	18.4%	80 145	23.9%	57 207	17.0%	84 804	25.3%	283 876	84.5%	70 109	75.8%	21.0%
Employee related costs	125 027	125 027	28 436	22.7%	33 493	26.8%	10 445	8.4%	29 785	23.8%	102 160	81.7%	24 332	93.7%	22.4%
Remuneration of councillors	6 378	6 378	1 456	22.8%	1 413	22.1%	435	6.8%	1 610	25.2%	4 914	77.0%	1 434	98.5%	12.3%
Debt impairment	14 142	14 142	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 891	21 891	-	-	10 945	50.0%	25 539	116.7%	3 648	16.7%	40 132	183.3%	-	-	(100.0%)
Finance charges	14 014	14 014	-	-	2 216	15.8%	(24)	(.2%)	4 194	29.9%	6 386	45.6%	3 937	48.1%	6.5%
Bulk purchases	79 480	79 480	20 042	25.2%	19 027	23.9%	16 456	20.7%	26 627	33.5%	82 151	103.4%	25 228	102.5%	5.5%
Other Materials	11 415	11 415	2 414	21.1%	2 701	23.7%	1 444	12.7%	4 262	37.3%	10 821	94.8%	3 042	89.8%	40.1%
Contracted services	24 447	24 447	2 394	9.8%	4 276	17.5%	1 724	7.1%	7 261	29.7%	15 655	64.0%	5 364	52.6%	35.4%
Transfers and grants	5 281	5 281	2 324	44.0%	680	12.9%	248	4.7%	913	17.3%	4 166	78.9%	1 828	94.3%	(50.0%)
Other expenditure	33 771	33 771	4 653	13.8%	5 394	16.0%	941	2.8%	6 504	19.3%	17 491	51.8%	4 944	51.8%	31.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 119)	(7 119)	37 956		(7 631)		16 978		(16 921)		30 382		(743)		
Transfers recognised - capital	21 435	21 435	-	-	6 490	30.3%	-	-	3 492	16.3%	9 982	46.6%	6 946	57.7%	(49.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	14 316	14 316	37 956		(1 142)		16 978		(13 429)		40 364		6 202		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	14 316	14 316	37 956		(1 142)		16 978		(13 429)		40 364		6 202		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 316	14 316	37 956		(1 142)		16 978		(13 429)		40 364		6 202		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 316	14 316	37 956		(1 142)		16 978		(13 429)		40 364		6 202		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	45 664	45 664	5 508	12.1%	7 504	16.4%	6 624	14.5%	20 657	45.2%	40 293	88.2%	11 505	83.3%	79.6%
National Government	19 163	19 163	3 109	16.2%	3 961	20.7%	2 906	15.2%	10 223	53.3%	20 199	105.4%	4 843	100.0%	111.1%
Provincial Government	2 272	2 272	694	30.5%	223	9.8%	60	2.6%	82	3.6%	1 058	46.5%	1 338	84.7%	(93.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 435	21 435	3 802	17.7%	4 184	19.5%	2 966	13.8%	10 304	48.1%	21 256	99.2%	6 181	98.4%	66.7%
Borrowing	6 950	6 950	163	2.3%	364	5.2%	2 027	29.2%	3 053	43.9%	5 607	80.7%	1 889	71.0%	61.6%
Internally generated funds	17 269	17 269	1 543	8.9%	2 956	17.1%	1 631	9.4%	7 300	42.3%	13 430	77.8%	3 435	83.7%	112.5%
Public contributions and donations	10	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	45 664	45 664	5 508	12.1%	7 504	16.4%	6 624	14.5%	20 657	45.2%	40 293	88.2%	11 505	83.3%	79.6%
Governance and Administration	4 455	4 455	308	6.9%	728	16.3%	301	6.8%	2 397	53.8%	3 734	83.8%	842	100.9%	184.8%
Executive & Council	56	56	4	7.8%	-	-	20	35.9%	66	117.7%	90	161.4%	89	99.9%	(26.2%)
Budget & Treasury Office	4 399	4 399	280	6.4%	297	6.7%	225	5.1%	38	.9%	840	19.1%	704	82.9%	(94.6%)
Corporate Services	-	-	23	-	431	-	56	-	2 293	-	2 803	-	49	-	4 585.8%
Community and Public Safety	7 566	7 566	385	5.1%	2 066	27.3%	2 900	38.3%	2 281	30.1%	7 631	100.9%	1 077	67.0%	111.8%
Community & Social Services	985	985	9	.9%	27	2.7%	306	31.1%	56	5.6%	397	40.3%	646	77.1%	(91.4%)
Sport And Recreation	6 365	6 365	40	.6%	1 755	27.6%	2 498	39.2%	2 076	32.6%	6 369	100.1%	168	91.9%	1 139.2%
Public Safety	208	208	336	161.6%	278	133.8%	94	45.3%	149	71.6%	858	412.3%	262	49.9%	(43.2%)
Housing	8	8	-	-	6	68.8%	2	24.4%	-	-	7	93.2%	1	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 906	7 906	843	10.7%	1 765	22.3%	1 898	24.0%	3 285	41.5%	7 791	98.5%	1 338	68.8%	145.6%
Planning and Development	1 045	1 045	689	65.9%	215	20.6%	37	3.5%	98	9.4%	1 040	99.5%	769	74.6%	(87.2%)
Road Transport	6 861	6 861	154	2.2%	1 550	22.6%	1 861	27.1%	3 187	46.4%	6 751	98.4%	568	67.6%	460.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	25 737	25 737	3 972	15.4%	2 945	11.4%	1 525	5.9%	12 695	49.3%	21 137	82.1%	8 249	88.9%	53.9%
Electricity	5 267	5 267	1 096	20.8%	110	2.1%	172	3.3%	4 266	81.0%	5 645	107.2%	512	99.3%	734.0%
Water	6 305	6 305	22	.3%	284	4.5%	8	.1%	755	12.0%	1 069	17.0%	1 254	55.7%	(39.8%)
Waste Water Management	13 063	13 063	2 684	20.5%	2 356	18.0%	963	7.4%	7 020	53.7%	13 023	99.7%	4 732	99.0%	48.3%
Waste Management	1 102	1 102	169	15.4%	195	17.7%	382	34.7%	654	59.3%	1 400	127.1%	1 751	78.6%	(62.7%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	333 802	333 802	115 477	34.6%	111 224	33.3%	120 025	36.0%	99 838	29.9%	446 564	133.8%	237 581	189.1%	(58.0%)
Property rates, penalties and collection charges	64 831	64 831	14 841	22.9%	16 909	26.1%	14 379	22.2%	13 576	20.9%	59 704	92.1%	11 601	95.0%	17.0%
Service charges	162 311	162 311	30 442	18.8%	38 756	23.9%	29 792	18.4%	40 823	25.2%	139 812	86.1%	30 752	84.2%	32.7%
Other revenue	14 224	14 224	44 179	310.6%	23 822	167.5%	50 739	356.7%	43 000	302.3%	161 740	1 137.1%	192 121	2 519.3%	(77.6%)
Government - operating	61 748	61 748	17 281	28.0%	23 135	37.5%	13 678	22.2%	-	-	54 094	87.6%	1 137	91.9%	(100.0%)
Government - capital	21 435	21 435	7 764	36.2%	6 689	31.2%	9 301	43.4%	-	-	23 754	110.8%	330	99.6%	(100.0%)
Interest	9 254	9 254	970	10.5%	1 913	20.7%	2 136	23.1%	2 440	26.4%	7 460	80.6%	1 640	72.2%	48.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(291 499)	(291 499)	(73 621)	25.3%	(89 346)	30.7%	(116 552)	40.0%	(119 345)	40.9%	(398 864)	136.8%	(205 703)	186.8%	(42.0%)
Suppliers and employees	(279 622)	(279 622)	(71 296)	25.5%	(86 449)	30.9%	(115 187)	41.2%	(114 238)	40.9%	(387 171)	138.5%	(199 963)	190.2%	(42.9%)
Finance charges	(6 596)	(6 596)	-	-	(2 216)	33.6%	-	-	(4 194)	63.6%	(6 410)	97.2%	(3 937)	100.4%	6.5%
Transfers and grants	(5 281)	(5 281)	(2 324)	44.0%	(680)	12.9%	(1 365)	25.8%	(913)	17.3%	(5 283)	100.0%	(1 802)	104.0%	(49.3%)
Net Cash from/(used) Operating Activities	42 303	42 303	41 856	98.9%	21 878	51.7%	3 473	8.2%	(19 507)	(46.1%)	47 701	112.8%	31 878	209.3%	(161.2%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 664)	(45 664)	(5 508)	12.1%	(7 504)	16.4%	(6 651)	14.6%	(15 246)	33.4%	(34 909)	76.4%	(11 505)	88.1%	32.5%
Capital assets	(45 664)	(45 664)	(5 508)	12.1%	(7 504)	16.4%	(6 651)	14.6%	(15 246)	33.4%	(34 909)	76.4%	(11 505)	88.1%	32.5%
Net Cash from/(used) Investing Activities	(45 664)	(45 664)	(5 508)	12.1%	(7 504)	16.4%	(6 651)	14.6%	(15 246)	33.4%	(34 909)	76.4%	(11 505)	86.8%	32.5%
Cash Flow from Financing Activities															
Receipts	7 084	7 084	-	-	-	-	18	.3%	6 950	98.1%	6 968	98.4%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 950	6 950	-	-	-	-	-	-	6 950	100.0%	6 950	100.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	134	134	-	-	-	-	18	13.8%	-	-	18	13.8%	-	-	-
Payments	(4 127)	(4 127)	-	-	(1 625)	39.4%	-	-	(9 011)	218.4%	(10 636)	257.7%	-	35.5%	(100.0%)
Repayment of borrowing	(4 127)	(4 127)	-	-	(1 625)	39.4%	-	-	(9 011)	218.4%	(10 636)	257.7%	-	35.5%	(100.0%)
Net Cash from/(used) Financing Activities	2 957	2 957	-	-	(1 625)	(54.9%)	18	.6%	(2 061)	(69.7%)	(3 667)	(124.0%)	-	(104.1%)	(100.0%)
Net Increase/(Decrease) in cash held	(403)	(403)	36 348	(9 010.2%)	12 750	(3 160.4%)	(3 159)	783.2%	(36 814)	9 125.6%	9 125	(2 261.9%)	20 373	2 556.6%	(280.7%)
Cash/cash equivalents at the year begin:	84 643	84 643	77 936	92.1%	114 284	135.0%	127 034	150.1%	123 874	146.3%	77 936	92.1%	99 535	98.7%	24.5%
Cash/cash equivalents at the year end:	84 240	84 240	114 284	135.7%	127 034	150.8%	123 874	147.0%	87 061	103.3%	87 061	103.3%	119 909	141.7%	(27.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 115	15.6%	1 330	9.8%	668	4.9%	9 421	69.6%	13 535	11.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 530	50.2%	1 339	7.1%	561	3.0%	7 540	39.7%	18 970	16.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 070	19.6%	1 815	7.0%	963	3.7%	18 044	69.7%	25 891	22.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 161	8.9%	694	5.3%	468	3.6%	10 657	82.1%	12 980	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 936	9.7%	1 097	5.5%	723	3.6%	16 273	81.2%	20 029	17.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	831	7.7%	744	6.9%	704	6.5%	8 530	78.9%	10 809	9.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	402	3.4%	200	1.7%	3 861	33.1%	7 211	61.8%	11 674	10.3%	-	-	-	-
Total By Income Source	21 045	18.5%	7 219	6.3%	7 948	7.0%	77 676	68.2%	113 888	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	98	16.4%	34	5.6%	28	4.7%	437	73.2%	598	.5%	-	-	-	-
Commercial	2 973	43.4%	807	11.8%	207	3.0%	2 858	41.8%	6 846	6.0%	-	-	-	-
Households	8 289	10.7%	4 515	5.8%	3 026	3.9%	61 754	79.6%	77 584	68.1%	-	-	-	-
Other	9 684	33.6%	1 864	6.5%	4 686	16.2%	12 626	43.8%	28 860	25.3%	-	-	-	-
Total By Customer Group	21 045	18.5%	7 219	6.3%	7 948	7.0%	77 676	68.2%	113 888	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Adv H Linde (Hanlie)	022 913 6011
Financial Manager	Mr Marius Wüst	022 913 6000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	1 064 834	1 046 605	263 661	24.8%	230 790	21.7%	278 836	26.6%	231 927	22.2%	1 005 213	96.0%	199 793	96.9%	16.1%
Property rates	215 750	213 143	70 628	32.7%	46 520	21.6%	46 574	21.9%	45 345	21.3%	209 068	98.1%	42 031	95.4%	7.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	334 521	299 120	67 370	20.1%	72 887	21.8%	72 723	24.3%	74 408	24.9%	287 388	96.1%	61 728	90.7%	20.5%
Service charges - water revenue	150 867	166 237	27 866	18.5%	42 405	28.1%	47 326	28.5%	48 222	29.0%	165 818	99.7%	29 911	119.6%	61.2%
Service charges - sanitation revenue	62 635	62 227	16 045	25.6%	15 328	24.5%	16 228	26.1%	16 321	26.2%	63 922	102.7%	14 272	98.2%	14.4%
Service charges - refuse revenue	66 488	71 667	18 009	27.1%	18 171	27.3%	18 172	25.4%	17 927	25.0%	72 278	100.9%	16 867	107.7%	6.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	6 233	16 405	1 721	27.6%	2 404	38.6%	7 661	46.7%	3 038	18.5%	14 823	90.4%	1 621	123.0%	87.4%
Interest earned - external investments	41 310	50 976	12 489	30.2%	11 950	28.9%	12 769	25.1%	12 679	24.9%	49 888	97.9%	12 621	107.6%	.5%
Interest earned - outstanding debtors	13 070	13 070	2 417	18.5%	4 423	33.8%	3 367	25.8%	3 451	26.4%	13 658	104.5%	6 007	104.0%	(42.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	41 520	28 935	2 829	6.8%	5 101	12.3%	1 477	5.1%	1 630	5.6%	11 037	38.1%	(245)	26.5%	(766.3%)
Licences and permits	1 148	1 341	405	35.3%	335	29.2%	543	40.5%	449	33.4%	1 732	129.1%	444	110.1%	1.2%
Agency services	5 300	6 022	1 403	26.5%	1 535	29.0%	1 690	28.1%	1 802	29.9%	6 430	106.8%	1 542	113.0%	16.8%
Transfers recognised - operational	94 075	96 796	36 297	38.6%	3 729	4.0%	49 443	51.1%	2 044	2.1%	91 514	94.5%	2 914	96.5%	(29.9%)
Other own revenue	31 917	20 667	6 181	19.4%	6 002	18.8%	864	4.2%	4 611	22.3%	17 657	85.4%	8 796	103.1%	(47.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	1 282	-	(100.0%)
Operating Expenditure	1 149 252	1 109 265	198 844	17.3%	235 386	20.5%	179 813	16.2%	347 033	31.3%	961 076	86.6%	231 497	82.6%	49.9%
Employee related costs	362 613	364 358	82 810	22.8%	97 492	26.9%	83 817	23.0%	83 276	22.9%	347 395	95.3%	78 246	95.9%	6.4%
Remuneration of councillors	12 154	12 154	2 851	23.5%	2 802	23.1%	3 201	26.3%	2 979	24.5%	11 833	97.4%	2 773	98.6%	7.4%
Debt impairment	56 070	54 268	10 681	19.0%	13 264	23.7%	(4 689)	(8.6%)	4 378	8.1%	23 634	43.6%	11 742	76.0%	(62.7%)
Depreciation and asset impairment	140 762	140 762	-	-	-	-	0	-	120 996	86.0%	120 996	86.0%	27 661	73.4%	337.4%
Finance charges	21 100	23 978	5 295	25.1%	12 495	59.2%	(3 413)	(14.2%)	9 623	40.1%	24 000	100.1%	4 909	90.0%	96.0%
Bulk purchases	329 427	298 364	62 960	19.1%	63 167	19.2%	65 997	22.1%	73 862	24.8%	265 985	89.1%	57 929	76.9%	27.5%
Other Materials	40 759	36 220	2 260	5.5%	13 780	33.8%	6 930	19.1%	8 947	24.7%	31 917	88.1%	518	2.9%	1 627.4%
Contracted services	110 636	107 874	9 214	8.3%	22 823	20.6%	17 713	16.4%	28 063	26.0%	77 813	72.1%	24 033	68.5%	16.8%
Transfers and grants	3 722	3 506	869	23.3%	14	.4%	1 054	30.1%	1 013	28.9%	2 950	84.2%	1 329	82.9%	(23.8%)
Other expenditure	72 011	67 782	21 904	30.4%	9 548	13.3%	9 203	13.6%	12 984	19.2%	53 639	79.1%	21 535	123.2%	(39.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	912	-	912	-	822	-	10.9%
Surplus/(Deficit)	(84 418)	(62 660)	64 817		(4 596)		99 023		(115 106)		44 137		(31 704)		
Transfers recognised - capital	46 319	70 811	372	.8%	33 820	73.0%	5 036	7.1%	6 900	9.7%	46 128	65.1%	31 604	102.5%	(78.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(38 099)	8 150	65 189		29 224		104 059		(108 206)		90 265		(99)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(38 099)	8 150	65 189		29 224		104 059		(108 206)		90 265		(99)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(38 099)	8 150	65 189		29 224		104 059		(108 206)		90 265		(99)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(38 099)	8 150	65 189		29 224		104 059		(108 206)		90 265		(99)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	329 140	302 126	59 939	18.2%	71 107	21.6%	39 161	13.0%	52 222	17.3%	222 429	73.6%	86 939	71.9%	(39.9%)
National Government	21 146	13 551	-	-	679	3.2%	398	2.9%	920	6.8%	1 997	14.7%	6 836	77.9%	(86.5%)
Provincial Government	22 473	52 986	30 608	136.2%	5 802	25.8%	3 926	7.4%	3 687	7.0%	44 023	83.1%	16 418	136.4%	(77.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	2 700	-	-	-	1 440	53.3%	-	-	69	-	1 509	-	1 814	185.2%	(96.2%)
Transfers recognised - capital	46 318	66 537	30 608	66.1%	7 921	17.1%	4 324	6.5%	4 676	7.0%	47 529	71.4%	25 068	118.6%	(81.3%)
Borrowing	6 284	11 935	390	6.2%	5 150	82.0%	923	7.7%	2 899	24.3%	9 361	78.4%	12 621	78.2%	(77.0%)
Internally generated funds	276 538	222 154	28 696	10.4%	58 281	21.1%	33 915	15.3%	44 647	20.1%	165 539	74.5%	49 251	67.0%	(9.3%)
Public contributions and donations	-	1 500	245	-	(245)	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	329 140	302 126	59 939	18.2%	71 107	21.6%	39 161	13.0%	52 222	17.3%	222 429	73.6%	86 939	71.9%	(39.9%)
Governance and Administration	31 301	27 617	4 279	13.7%	7 684	24.5%	3 057	11.1%	3 506	12.7%	18 525	67.1%	8 244	54.6%	(57.5%)
Executive & Council	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	31 201	27 497	4 279	13.7%	7 684	24.6%	3 057	11.1%	3 492	12.7%	18 511	67.3%	8 244	54.6%	(57.6%)
Corporate Services	-	20	-	-	-	-	-	-	14	69.2%	14	69.2%	-	-	(100.0%)
Community and Public Safety	18 398	43 395	30 606	166.4%	2 454	13.3%	1 883	4.3%	4 004	9.2%	38 947	89.7%	3 601	85.4%	11.2%
Community & Social Services	2 249	3 237	281	12.5%	144	6.4%	497	15.4%	698	21.6%	1 620	50.1%	1 010	93.7%	(30.9%)
Sport And Recreation	10 629	8 563	326	3.1%	2 161	20.3%	1 358	15.9%	2 980	34.8%	6 825	79.7%	1 361	66.4%	118.9%
Public Safety	5 440	1 365	-	-	-	-	27	2.0%	259	18.9%	286	21.0%	1 096	90.8%	(76.4%)
Housing	80	30 230	30 000	37 500.0%	148	185.0%	-	-	68	.2%	30 216	100.0%	134	98.7%	(49.6%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	69 785	70 225	4 790	6.9%	20 643	29.6%	13 195	18.8%	12 560	17.9%	51 189	72.9%	17 599	62.6%	(28.6%)
Planning and Development	5 124	14 517	-	-	2 407	47.0%	1 551	10.7%	3 367	23.2%	7 325	50.5%	1 493	20.3%	125.6%
Road Transport	63 661	55 007	4 790	7.5%	18 190	28.6%	10 989	20.0%	9 193	16.7%	43 163	78.5%	16 106	70.3%	(42.9%)
Environmental Protection	1 000	701	-	-	46	4.6%	655	93.4%	-	-	701	100.0%	-	-	-
Trading Services	209 636	160 869	20 263	9.7%	40 327	19.2%	21 026	13.1%	32 151	20.0%	113 768	70.7%	57 496	75.5%	(44.1%)
Electricity	19 458	20 153	890	4.6%	6 013	30.9%	3 702	18.4%	6 041	30.0%	16 646	82.6%	7 275	82.7%	(17.0%)
Water	139 003	96 906	16 105	11.6%	24 349	17.5%	12 059	12.4%	20 166	20.8%	72 678	75.0%	29 470	70.4%	(31.6%)
Waste Water Management	22 813	28 220	2 993	13.1%	8 906	39.0%	2 277	8.1%	5 030	17.8%	19 207	68.1%	8 807	77.4%	(42.9%)
Waste Management	28 361	15 589	275	1.0%	1 060	3.7%	2 987	19.2%	914	5.9%	5 237	33.6%	11 944	86.2%	(92.3%)
Other	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 061 457	1 051 216	272 601	25.7%	259 618	24.5%	274 525	26.1%	236 244	22.5%	1 042 988	99.2%	228 730	93.1%	3.3%
Property rates, penalties and collection charges	207 120	204 617	64 675	31.2%	48 562	23.4%	47 969	23.4%	46 392	22.7%	207 598	101.5%	43 117	92.0%	7.6%
Service charges	593 276	578 756	146 918	24.8%	143 958	24.3%	147 160	25.4%	148 456	25.7%	586 492	101.3%	122 657	95.4%	21.0%
Other revenue	69 509	66 236	12 539	18.0%	15 376	22.1%	12 234	18.5%	11 530	17.4%	51 679	78.0%	13 148	64.7%	(12.3%)
Government - operating	94 075	96 796	36 297	38.6%	3 729	4.0%	49 443	51.1%	2 044	2.1%	91 514	94.5%	2 914	96.6%	(29.9%)
Government - capital	43 618	53 835	372	.9%	33 820	77.5%	5 036	9.4%	6 900	12.8%	46 128	85.7%	31 604	102.4%	(78.2%)
Interest	53 857	50 976	11 800	21.9%	14 172	26.3%	12 683	24.9%	20 922	41.0%	59 577	116.9%	15 289	83.1%	36.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(883 771)	(797 959)	(189 853)	21.5%	(245 170)	27.7%	(183 119)	22.9%	(289 376)	36.3%	(907 517)	113.7%	(223 638)	101.9%	29.4%
Suppliers and employees	(866 732)	(778 994)	(188 984)	21.8%	(237 955)	27.5%	(180 780)	23.2%	(280 625)	36.0%	(888 344)	114.0%	(215 913)	102.2%	30.0%
Finance charges	(13 316)	(16 195)	-	-	(7 201)	54.1%	(1 285)	7.9%	(7 737)	47.8%	(16 223)	100.2%	(6 396)	90.6%	21.0%
Transfers and grants	(3 722)	(2 770)	(869)	23.3%	(14)	.4%	(1 054)	38.0%	(1 013)	36.6%	(2 950)	106.5%	(1 329)	82.9%	(23.8%)
Net Cash from/(used) Operating Activities	177 686	253 258	82 748	46.6%	14 447	8.1%	91 407	36.1%	(53 131)	(21.0%)	135 471	53.5%	5 092	62.9%	(1 143.3%)
Cash Flow from Investing Activities															
Receipts	159 950	45 542	(20 000)	(12.5%)	35 000	21.9%	(30 000)	(65.9%)	78 307	171.9%	63 307	139.0%	35 799	-	118.7%
Proceeds on disposal of PPE	2 700	2 700	-	-	-	-	-	-	-	-	-	-	299	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	157 250	42 842	(20 000)	(12.7%)	35 000	22.3%	(30 000)	(70.0%)	78 307	182.8%	63 307	147.8%	35 500	-	120.6%
Payments	(329 140)	(271 153)	(59 939)	18.2%	(71 069)	21.6%	(39 161)	14.4%	(52 222)	19.3%	(222 391)	82.0%	(86 939)	93.4%	(39.9%)
Capital assets	(329 140)	(271 153)	(59 939)	18.2%	(71 069)	21.6%	(39 161)	14.4%	(52 222)	19.3%	(222 391)	82.0%	(86 939)	93.4%	(39.9%)
Net Cash from/(used) Investing Activities	(169 190)	(225 611)	(79 939)	47.2%	(36 069)	21.3%	(69 161)	30.7%	26 085	(11.6%)	(159 084)	70.5%	(51 140)	112.8%	(151.0%)
Cash Flow from Financing Activities															
Receipts	2 000	-	602	30.1%	524	26.2%	474	-	533	-	2 133	-	18 109	110.0%	(97.1%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	17 823	100.0%	(100.0%)
Increase (decrease) in consumer deposits	2 000	-	602	30.1%	524	26.2%	474	-	533	-	2 133	-	286	-	86.3%
Payments	(9 540)	(17 075)	-	-	(4 377)	45.9%	(3 821)	22.4%	(8 897)	52.1%	(17 095)	100.1%	(4 479)	76.2%	98.6%
Repayment of borrowing	(9 540)	(17 075)	-	-	(4 377)	45.9%	(3 821)	22.4%	(8 897)	52.1%	(17 095)	100.1%	(4 479)	76.2%	98.6%
Net Cash from/(used) Financing Activities	(7 540)	(17 075)	602	(8.0%)	(3 853)	51.1%	(3 347)	19.6%	(8 364)	49.0%	(14 962)	87.6%	13 630	170.2%	(161.4%)
Net Increase/(Decrease) in cash held	956	10 572	3 411	357.0%	(25 475)	(2 665.9%)	18 899	178.8%	(35 410)	(335.0%)	(38 575)	(364.9%)	(32 418)	1 944.1%	9.2%
Cash/cash equivalents at the year begin:	41 044	71 773	636 887	1 551.7%	640 298	1 560.0%	614 823	856.6%	633 722	883.0%	636 887	887.4%	(39 355)	100.1%	(1 710.3%)
Cash/cash equivalents at the year end:	42 000	82 344	640 298	1 524.5%	614 823	1 463.9%	633 722	769.6%	598 312	726.6%	598 312	726.6%	(71 773)	(174.9%)	(933.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	18 679	27.6%	3 713	5.5%	2 095	3.1%	43 105	63.8%	67 592	27.5%	21 846	32.3%	42 712	63.0%
Trade and Other Receivables from Exchange Transactions - Electricity	18 925	83.7%	1 331	5.9%	190	.8%	2 177	9.6%	22 623	9.2%	989	4.4%	3 709	16.0%
Receivables from Non-exchange Transactions - Property Rates	12 822	26.8%	2 228	4.7%	1 401	2.9%	31 436	65.6%	47 887	19.5%	2 747	5.7%	36 282	76.0%
Receivables from Exchange Transactions - Waste Water Management	4 877	17.6%	1 048	3.8%	783	2.8%	20 979	75.8%	27 686	11.3%	4 971	18.0%	23 531	85.0%
Receivables from Exchange Transactions - Waste Management	6 010	18.3%	1 563	4.8%	1 028	3.1%	24 209	73.8%	32 810	13.4%	13 266	40.4%	25 331	77.0%
Receivables from Exchange Transactions - Property Rental Debtors	2	.1%	2	.1%	2	.1%	1 683	99.7%	1 689	.7%	1 312	77.7%	3 455	205.0%
Interest on Arrear Debtor Accounts	1 420	3.5%	1 316	3.3%	1 202	3.0%	36 497	90.3%	40 434	16.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	590	12.4%	694	14.6%	282	5.9%	3 184	67.0%	4 750	1.9%	2 492	52.5%	5 635	119.0%
Total By Income Source	63 324	25.8%	11 895	4.8%	6 982	2.8%	163 269	66.5%	245 471	100.0%	47 623	19.4%	140 654	57.0%
Debtors Age Analysis By Customer Group														
Organs of State	6 047	46.1%	2 013	15.3%	224	1.7%	4 832	36.8%	13 115	5.3%	-	-	-	-
Commercial	26 202	47.3%	2 585	4.7%	1 456	2.6%	25 201	45.5%	55 443	22.6%	-	-	-	-
Households	30 185	17.4%	7 074	4.1%	5 142	3.0%	130 998	75.5%	173 398	70.6%	-	-	-	-
Other	890	25.3%	224	6.4%	161	4.6%	2 239	63.7%	3 514	1.4%	47 623	1 355.4%	140 654	4 003.0%
Total By Customer Group	63 324	25.8%	11 895	4.8%	6 982	2.8%	163 269	66.5%	245 471	100.0%	47 623	19.4%	140 654	57.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 472	99.4%	86	.6%	2	-	-	-	15 559	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	15 472	99.4%	86	.6%	2	-	-	-	15 559	100.0%

Contact Details

Municipal Manager	Mr Heinrich Francois William Mettler	022 701 7098
Financial Manager	Mr Stefan Vorster	022 701 6977

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	697 655	698 247	177 908	25.5%	165 824	23.8%	154 037	22.1%	161 076	23.1%	658 845	94.4%	139 757	86.4%	15.3%
Property rates	103 645	103 645	36 194	34.9%	26 203	25.3%	26 572	25.6%	25 912	25.0%	114 880	110.8%	32 834	105.9%	(21.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	261 358	261 358	68 269	26.1%	65 543	25.1%	65 111	24.9%	64 613	24.7%	263 535	100.8%	59 799	96.4%	8.0%
Service charges - water revenue	56 799	56 799	14 798	26.1%	16 906	29.8%	15 092	26.6%	14 032	24.7%	60 827	107.1%	12 322	99.3%	13.9%
Service charges - sanitation revenue	41 079	41 889	10 093	24.6%	10 265	25.0%	10 020	23.9%	9 736	23.2%	40 114	95.8%	9 734	99.9%	-
Service charges - refuse revenue	24 833	25 530	6 433	25.9%	6 424	25.9%	6 467	25.3%	6 299	24.7%	25 623	100.4%	6 124	101.3%	2.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 497	1 497	426	28.5%	315	21.0%	391	26.1%	419	28.0%	1 550	103.6%	346	108.6%	21.0%
Interest earned - external investments	30 263	38 500	1 878	6.2%	2 554	8.4%	1 708	4.4%	34 010	88.3%	40 151	104.3%	825	19.5%	4 020.9%
Interest earned - outstanding debtors	1 897	2 595	629	33.1%	648	34.2%	650	25.0%	690	26.6%	2 617	100.8%	551	125.8%	25.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	25 227	32 473	162	.6%	77	.3%	97	.3%	164	.5%	501	1.5%	666	3.2%	(75.4%)
Licences and permits	3 753	3 997	957	25.5%	1 010	26.9%	1 041	26.0%	1 034	25.9%	4 042	101.1%	970	107.1%	6.6%
Agency services	4 100	4 200	1 008	24.6%	1 190	29.0%	1 047	24.9%	1 128	26.8%	4 373	104.1%	1 131	101.3%	(.3%)
Transfers recognised - operational	132 185	110 818	34 187	25.9%	27 523	20.8%	20 338	18.4%	-	-	82 048	74.0%	111	57.4%	(100.0%)
Other own revenue	10 819	11 181	2 594	24.0%	3 682	34.0%	3 274	29.3%	2 839	25.4%	12 390	110.8%	3 378	109.0%	(15.9%)
Gains on disposal of PPE	200	3 764	280	140.2%	3 484	1 741.8%	2 228	59.2%	201	5.3%	6 194	164.5%	10 966	393.3%	(98.2%)
Operating Expenditure	686 703	682 098	112 107	16.3%	137 228	20.0%	110 080	16.1%	160 657	23.6%	520 072	76.2%	149 372	85.9%	7.6%
Employee related costs	202 968	204 883	43 128	21.2%	52 336	25.8%	44 862	21.9%	56 048	27.4%	196 375	95.8%	38 846	88.5%	44.3%
Remuneration of councillors	10 578	10 578	2 477	23.4%	2 477	23.4%	2 800	26.5%	2 616	24.7%	10 369	98.0%	2 414	100.1%	8.3%
Debt impairment	16 817	33 354	(31)	(.2%)	(6)	-	1 221	3.7%	2 108	6.3%	3 293	9.9%	(7)	-	(30 149.4%)
Depreciation and asset impairment	85 063	85 063	-	-	-	-	-	-	-	-	-	-	27 661	98.8%	(100.0%)
Finance charges	15 135	14 730	14	.1%	6 682	44.1%	614	4.2%	7 170	48.7%	14 479	98.3%	6 647	100.3%	7.9%
Bulk purchases	211 428	193 154	49 604	23.5%	51 379	24.3%	32 386	16.8%	61 076	31.6%	194 445	100.7%	48 252	88.4%	26.6%
Other Materials	12 217	15 318	3 184	26.1%	4 067	33.3%	2 945	19.2%	2 731	17.8%	12 927	84.4%	2 752	95.4%	(.8%)
Contracted services	95 049	68 110	8 165	8.6%	12 721	13.4%	19 904	29.2%	18 496	27.2%	59 286	87.0%	13 978	73.2%	32.3%
Transfers and grants	2 883	3 119	787	27.3%	685	23.7%	343	11.0%	750	24.1%	2 565	82.3%	616	89.1%	21.9%
Other expenditure	32 084	51 307	4 778	14.9%	6 888	21.5%	5 004	9.8%	9 662	18.8%	26 332	51.3%	8 213	92.0%	17.6%
Loss on disposal of PPE	2 482	2 482	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 952	16 149	65 801		28 596		43 957		419		138 773		(9 615)		
Transfers recognised - capital	36 975	51 972	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	47 927	68 121	65 801		28 596		43 957		419		138 773		(9 615)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	47 927	68 121	65 801		28 596		43 957		419		138 773		(9 615)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 927	68 121	65 801		28 596		43 957		419		138 773		(9 615)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 927	68 121	65 801		28 596		43 957		419		138 773		(9 615)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	87 246	98 785	6 611	7.6%	29 347	33.6%	16 274	16.5%	36 288	36.7%	88 520	89.6%	38 882	77.8%	(6.7%)
National Government	27 975	27 975	4 537	16.2%	12 087	43.2%	4 912	17.6%	10 451	37.4%	31 986	114.3%	9 630	100.0%	8.5%
Provincial Government	9 000	21 747	249	2.8%	4 607	51.2%	2 403	11.0%	6 604	30.4%	13 863	63.7%	11 314	57.1%	(41.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 975	49 722	4 786	12.9%	16 694	45.1%	7 315	14.7%	17 055	34.3%	45 850	92.2%	20 944	76.4%	(18.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	50 271	46 813	1 825	3.6%	12 653	25.2%	8 959	19.1%	18 983	40.6%	42 420	90.6%	17 938	79.6%	5.8%
Public contributions and donations	-	2 250	-	-	-	-	-	-	250	11.1%	250	11.1%	-	-	(100.0%)
Capital Expenditure Standard Classification	87 246	98 785	6 611	7.6%	29 347	33.6%	16 274	16.5%	36 288	36.7%	88 520	89.6%	38 882	77.8%	(6.7%)
Governance and Administration	2 437	4 375	255	10.4%	1 742	71.5%	731	16.7%	1 482	33.9%	4 209	96.2%	2 595	108.4%	(42.9%)
Executive & Council	10	10	-	-	10	100.0%	-	-	2	17.6%	12	117.6%	2	78.3%	(4.2%)
Budget & Treasury Office	2 427	4 365	255	10.5%	1 732	71.3%	731	16.7%	1 480	33.9%	4 197	96.1%	2 594	108.4%	(42.9%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	16 275	24 500	482	3.0%	6 882	42.3%	1 944	7.9%	11 506	47.0%	20 814	85.0%	4 331	69.5%	165.7%
Community & Social Services	1 296	1 334	11	.8%	543	41.9%	200	15.0%	323	24.2%	1 076	80.7%	1 702	47.6%	(81.0%)
Sport And Recreation	11 609	18 928	455	3.9%	4 241	36.5%	1 574	8.3%	8 087	42.7%	14 356	75.8%	2 590	70.2%	212.3%
Public Safety	3 370	4 238	16	.5%	2 098	62.3%	170	4.0%	3 097	73.1%	5 381	127.0%	39	100.0%	7 844.0%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 337	25 867	-	-	2 088	10.3%	3 463	13.4%	13 607	52.6%	19 159	74.1%	15 227	72.9%	(10.6%)
Planning and Development	70	7 117	-	-	887	1 267.1%	502	7.0%	2 014	28.3%	3 403	47.8%	156	82.4%	1 192.8%
Road Transport	20 267	18 750	-	-	1 201	5.9%	2 961	15.8%	11 593	61.8%	15 756	84.0%	15 071	72.8%	(23.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	48 197	44 043	5 875	12.2%	18 636	38.7%	10 137	23.0%	9 692	22.0%	44 339	100.7%	16 729	76.5%	(42.1%)
Electricity	14 794	15 252	2 219	15.0%	2 400	16.2%	8 234	54.0%	2 318	15.2%	15 171	99.5%	2 381	96.7%	(2.6%)
Water	11 775	12 375	3 542	30.1%	7 166	60.9%	690	5.6%	3 348	27.1%	14 747	119.2%	9 576	76.0%	(65.0%)
Waste Water Management	15 468	10 829	47	.3%	3 781	24.4%	1 174	10.8%	4 025	37.2%	9 026	83.4%	1 917	95.8%	109.9%
Waste Management	6 160	5 587	67	1.1%	5 288	85.8%	40	.7%	-	-	5 395	96.6%	2 855	30.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	688 243	716 904	304 043	44.2%	320 657	46.6%	310 888	43.4%	436 999	61.0%	1 372 586	191.5%	622 040	208.8%	(29.7%)
Property rates, penalties and collection charges	98 463	98 463	31 841	32.3%	25 958	26.4%	25 125	25.5%	25 130	25.5%	108 055	109.7%	21 944	99.0%	14.5%
Service charges	362 026	363 458	79 962	22.1%	92 360	25.5%	88 141	24.3%	84 953	23.4%	345 416	95.0%	79 033	91.7%	7.5%
Other revenue	26 529	53 348	156 175	588.7%	171 925	648.1%	177 100	332.0%	294 556	552.1%	799 756	1 499.1%	519 403	3 427.7%	(43.3%)
Government - operating	132 185	110 818	34 187	25.9%	29 849	22.6%	20 512	18.5%	92	.1%	84 640	76.4%	33	57.2%	180.0%
Government - capital	36 975	49 722	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	32 065	41 095	1 878	5.9%	565	1.8%	9	-	32 267	78.5%	34 720	84.5%	1 627	19.5%	1 883.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(574 359)	(583 759)	(190 902)	33.2%	(294 666)	51.3%	(248 587)	42.6%	(429 165)	73.5%	(1 163 320)	199.3%	(252 030)	185.5%	70.3%
Suppliers and employees	(556 342)	(566 355)	(190 166)	34.2%	(287 458)	51.7%	(247 798)	43.8%	(421 643)	74.4%	(1 147 065)	202.5%	(244 909)	188.3%	72.2%
Finance charges	(15 135)	(14 285)	-	-	(6 524)	43.1%	(584)	4.1%	(6 917)	48.4%	(14 025)	98.2%	(6 589)	98.5%	5.0%
Transfers and grants	(2 883)	(3 119)	(736)	25.5%	(685)	23.7%	(205)	6.6%	(605)	19.4%	(2 230)	71.5%	(533)	83.3%	13.5%
Net Cash from/(used) Operating Activities	113 884	133 145	113 141	99.3%	25 990	22.8%	62 301	46.8%	7 834	5.9%	209 266	157.2%	370 010	300.2%	(97.9%)
Cash Flow from Investing Activities															
Receipts	200	8 496	280	140.2%	3 484	1 741.8%	2 176	25.6%	201	2.4%	6 141	72.3%	10 966	391.2%	(98.2%)
Proceeds on disposal of PPE	200	8 496	280	140.2%	3 484	1 741.8%	2 176	25.6%	201	2.4%	6 141	72.3%	10 966	393.3%	(98.2%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(94 344)	(98 785)	(4 439)	4.7%	(18 652)	19.8%	(8 507)	8.6%	(26 410)	26.7%	(58 008)	58.7%	(24 416)	60.6%	8.2%
Capital assets	(94 344)	(98 785)	(4 439)	4.7%	(18 652)	19.8%	(8 507)	8.6%	(26 410)	26.7%	(58 008)	58.7%	(24 416)	60.6%	8.2%
Net Cash from/(used) Investing Activities	(94 144)	(90 289)	(4 158)	4.4%	(15 168)	16.1%	(6 331)	7.0%	(26 209)	29.0%	(51 867)	57.4%	(13 450)	49.3%	94.9%
Cash Flow from Financing Activities															
Receipts	619	315	79	12.8%	-	-	-	-	-	-	79	25.1%	370	1 142.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	619	315	79	12.8%	-	-	-	-	-	-	79	25.1%	370	1 142.0%	(100.0%)
Payments	(4 954)	(8 867)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 954)	(8 867)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(4 335)	(8 552)	79	(1.8%)	-	-	-	-	-	-	79	(.9%)	370	(48.6%)	(100.0%)
Net Increase/(Decrease) in cash held	15 405	34 303	109 061	708.0%	10 822	70.3%	55 970	163.2%	(18 376)	(53.6%)	157 478	459.1%	356 930	1 845.8%	(105.1%)
Cash/cash equivalents at the year begin:	368 486	460 799	368 486	100.0%	477 547	129.6%	488 369	106.0%	544 339	118.1%	368 486	80.0%	104 026	28.3%	423.3%
Cash/cash equivalents at the year end:	383 890	495 102	477 547	124.4%	488 369	127.2%	544 339	109.9%	525 963	106.2%	525 963	106.2%	460 956	125.1%	14.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 569	49.9%	1 548	13.9%	384	3.4%	3 666	32.8%	11 167	18.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 888	84.2%	2 606	11.0%	55	.2%	1 060	4.5%	23 608	38.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 766	45.2%	1 496	10.0%	185	1.2%	6 531	43.6%	14 979	24.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 946	46.3%	839	13.2%	167	2.6%	2 411	37.9%	6 364	10.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 236	41.2%	650	12.0%	139	2.6%	2 406	44.3%	5 431	8.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	55.3%	20	37.0%	0	.8%	4	6.9%	55	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	37 436	60.8%	7 160	11.6%	931	1.5%	16 078	26.1%	61 604	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 147	61.2%	106	5.7%	8	.4%	613	32.7%	1 874	3.0%	-	-	-	-
Commercial	16 392	86.6%	1 592	8.4%	71	.4%	872	4.6%	18 927	30.7%	-	-	-	-
Households	19 897	48.8%	5 462	13.4%	851	2.1%	14 593	35.8%	40 803	66.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	37 436	60.8%	7 160	11.6%	931	1.5%	16 078	26.1%	61 604	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 052	99.9%	2	-	-	-	28	.1%	21 082	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	21 052	99.9%	2	-	-	-	28	.1%	21 082	100.0%

Contact Details

Municipal Manager	Mr Joggie Scholtz	022 487 9400
Financial Manager	Mr Mark Bolton	022 487 9400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	352 621	366 290	89 860	25.5%	107 901	30.6%	98 300	26.8%	86 853	23.7%	382 912	104.5%	50 632	95.9%	71.5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	620	1 061	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	98 327	95 661	20 019	20.4%	27 586	28.1%	32 407	33.9%	34 209	35.8%	114 222	119.4%	20 460	78.0%	67.2%
Service charges - sanitation revenue	83	111	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	60	80	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	348	-	284	-	290	-	303	-	1 225	-	246	-	23.3%
Rental of facilities and equipment	2 674	2 665	677	25.3%	655	24.5%	668	25.1%	616	23.1%	2 616	98.2%	620	105.9%	(.6%)
Interest earned - external investments	18 030	19 457	1 180	6.5%	767	4.3%	2 845	14.6%	19 433	99.9%	24 226	124.5%	15 990	156.7%	21.5%
Interest earned - outstanding debtors	33	43	11	33.4%	11	32.5%	19	43.6%	16	36.9%	56	131.1%	8	247.5%	88.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1	1	17	1 176.8%	4	309.7%	17	1 238.7%	9	619.4%	47	3 344.5%	10	1 070.8%	(13.0%)
Licences and permits	310	255	64	20.5%	80	26.0%	137	53.8%	191	75.1%	473	185.4%	45	160.7%	323.9%
Agency services	124 660	137 149	23 854	19.1%	42 330	34.0%	32 408	23.6%	24 473	17.8%	123 065	89.7%	8 896	102.5%	175.1%
Transfers recognised - operational	92 612	96 531	37 610	40.6%	30 818	33.3%	23 516	24.4%	2 819	2.9%	94 763	98.2%	2 069	98.0%	36.3%
Other own revenue	15 211	13 276	6 080	40.0%	5 364	35.3%	5 992	45.1%	4 784	36.0%	22 220	167.4%	2 288	106.7%	109.1%
Gains on disposal of PPE	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Operating Expenditure	353 845	378 688	69 586	19.7%	97 553	27.6%	83 009	21.9%	81 900	21.6%	332 048	87.7%	74 208	90.1%	10.4%
Employee related costs	176 750	174 386	37 557	21.2%	47 868	27.1%	38 204	21.9%	38 797	22.2%	162 426	93.1%	33 303	92.3%	16.5%
Remuneration of councillors	6 405	6 405	1 488	23.2%	1 431	22.3%	1 671	26.1%	1 550	24.2%	6 140	95.9%	1 400	95.9%	10.7%
Debt impairment	800	800	-	-	-	-	-	-	398	49.7%	398	49.7%	696	45.0%	(42.8%)
Depreciation and asset impairment	7 427	21 038	-	-	1 182	15.9%	4 089	19.4%	1 156	5.5%	6 427	30.5%	3 533	93.5%	(67.3%)
Finance charges	165	165	4	2.6%	4	2.5%	3	1.7%	6	3.4%	17	10.2%	1 689	66.3%	(99.7%)
Bulk purchases	12 262	13 677	2 025	16.5%	2 534	20.7%	2 295	16.8%	782	5.7%	7 636	55.8%	1 615	74.3%	(51.5%)
Other Materials	57 326	58 884	10 365	18.1%	17 908	31.2%	15 245	25.9%	13 227	22.5%	56 745	96.4%	9 848	90.7%	34.3%
Contracted services	20 141	3 302	2 690	13.4%	8 564	42.5%	4 929	149.3%	8 942	270.8%	25 125	761.0%	6 918	78.5%	29.3%
Transfers and grants	2 675	2 912	569	21.3%	281	10.5%	1 013	34.8%	788	27.1%	2 651	91.0%	3 691	593.3%	(78.6%)
Other expenditure	69 893	97 119	14 888	21.3%	17 782	25.4%	15 551	16.0%	16 182	16.7%	64 403	66.3%	11 516	73.3%	40.5%
Loss on disposal of PPE	-	-	-	-	-	-	11	-	72	-	82	-	-	-	(100.0%)
Surplus/(Deficit)	(1 224)	(12 399)	20 273		10 348		15 290		4 953		50 864		(23 577)		
Transfers recognised - capital	2 558	3 158	-	-	318	12.4%	239	7.6%	(960)	(30.4%)	(403)	(12.8%)	1 450	100.0%	(166.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 334	(9 241)	20 273		10 666		15 529		3 993		50 461		(22 127)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 334	(9 241)	20 273		10 666		15 529		3 993		50 461		(22 127)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 334	(9 241)	20 273		10 666		15 529		3 993		50 461		(22 127)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 334	(9 241)	20 273		10 666		15 529		3 993		50 461		(22 127)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	3 355	10 426	194	5.8%	950	28.3%	1 715	16.5%	6 414	61.5%	9 274	89.0%	3 942	86.7%	62.7%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	80	-	80	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	80	-	80	-	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 355	10 426	194	5.8%	950	28.3%	1 715	16.5%	6 334	60.8%	9 195	88.2%	3 942	102.7%	60.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	3 355	10 426	194	5.8%	950	28.3%	1 715	16.5%	6 414	61.5%	9 274	89.0%	3 942	86.7%	62.7%
Governance and Administration	1 565	4 317	25	1.6%	2	.1%	65	1.5%	3 865	89.5%	3 958	91.7%	186	103.6%	1 976.2%
Executive & Council	16	53	-	-	-	-	-	-	104	195.9%	104	195.9%	81	97.4%	28.8%
Budget & Treasury Office	1 549	4 264	11	.7%	2	.1%	40	.9%	3 760	88.2%	3 813	89.4%	105	109.3%	3 478.5%
Corporate Services	-	-	14	-	-	-	25	-	-	-	40	-	-	-	-
Community and Public Safety	1 790	4 478	169	9.4%	630	35.2%	570	12.7%	2 369	52.9%	3 739	83.5%	2 753	94.2%	(14.0%)
Community & Social Services	36	34	2	5.5%	3	8.0%	(3)	(8.3%)	32	94.3%	34	100.0%	42	70.9%	(23.4%)
Sport And Recreation	65	213	12	18.1%	41	63.8%	138	64.8%	29	13.6%	220	103.4%	158	103.6%	(81.7%)
Public Safety	798	3 661	155	19.5%	506	63.4%	419	11.5%	2 074	56.6%	3 154	86.2%	2 532	96.1%	(18.1%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	891	571	-	-	80	9.0%	16	2.8%	234	41.0%	330	57.9%	21	95.7%	1 002.8%
Economic and Environmental Services	-	600	-	-	318	-	80	13.3%	159	26.5%	557	92.8%	2	91.2%	10 508.0%
Planning and Development	-	600	-	-	318	-	80	13.3%	159	26.5%	557	92.8%	2	91.2%	10 508.0%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	1 030	-	-	-	-	1 000	97.1%	21	2.0%	1 021	99.1%	1 001	80.5%	(97.9%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	1 001	80.5%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	1 030	-	-	-	-	1 000	97.1%	21	2.0%	1 021	99.1%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	95.3%	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	354 379	368 648	369 604	104.3%	166 297	46.9%	135 659	36.8%	85 216	23.1%	756 776	205.3%	315 352	179.6%	(73.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	100 637	96 914	20 368	20.2%	27 870	27.7%	32 698	33.7%	20 031	20.7%	100 967	104.2%	20 706	78.2%	(3.3%)
Other revenue	140 542	152 545	310 435	220.9%	107 126	76.2%	76 919	50.4%	57 513	37.7%	551 993	361.9%	275 204	320.6%	(79.1%)
Government - operating	92 612	96 531	37 610	40.6%	30 523	33.0%	22 931	23.8%	2 789	2.9%	93 852	97.2%	2 059	98.0%	35.4%
Government - capital	2 558	3 158	-	-	-	-	80	2.5%	(80)	(2.5%)	-	-	1 450	100.0%	(105.5%)
Interest	18 030	19 500	1 191	6.6%	778	4.3%	3 032	15.6%	4 963	25.4%	9 964	51.1%	15 934	139.1%	(68.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(344 070)	(355 303)	(348 317)	101.2%	(197 902)	57.5%	(103 966)	29.3%	(91 726)	25.8%	(741 911)	208.8%	(75 803)	174.2%	21.0%
Suppliers and employees	(341 230)	(352 391)	(347 745)	101.9%	(197 617)	57.9%	(102 952)	29.2%	(90 934)	25.8%	(739 248)	209.8%	(61 948)	173.9%	46.8%
Finance charges	(165)	-	(3)	1.7%	(4)	2.5%	(1)	-	(4)	-	(13)	-	(2 162)	71.9%	(99.8%)
Transfers and grants	(2 675)	(2 912)	(569)	21.3%	(281)	10.5%	(1 013)	34.8%	(788)	27.1%	(2 651)	91.0%	(11 692)	549.3%	(93.3%)
Net Cash from/(used) Operating Activities	10 309	13 344	21 287	206.5%	(31 605)	(306.6%)	31 694	237.5%	(6 510)	(48.8%)	14 865	111.4%	239 549	259.0%	(102.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 355)	(10 426)	(194)	5.8%	(950)	28.3%	(1 715)	16.5%	(3 538)	33.9%	(6 398)	61.4%	(3 942)	86.7%	(10.2%)
Capital assets	(3 355)	(10 426)	(194)	5.8%	(950)	28.3%	(1 715)	16.5%	(3 538)	33.9%	(6 398)	61.4%	(3 942)	86.7%	(10.2%)
Net Cash from/(used) Investing Activities	(3 355)	(10 426)	(194)	5.8%	(950)	28.3%	(1 715)	16.5%	(3 538)	33.9%	(6 398)	61.4%	(3 942)	86.7%	(10.2%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	(6 702)	183.0%	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	(6 702)	183.0%	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	(6 702)	183.0%	(100.0%)
Net Increase/(Decrease) in cash held	6 954	2 919	21 093	303.3%	(32 556)	(468.2%)	29 978	1 027.1%	(10 049)	(344.3%)	8 466	290.1%	228 906	761.4%	(104.4%)
Cash/cash equivalents at the year begin:	252 467	252 467	269 808	106.9%	290 901	115.2%	258 345	102.3%	288 323	114.2%	269 808	106.9%	40 602	103.3%	610.1%
Cash/cash equivalents at the year end:	259 421	255 386	290 901	112.1%	258 345	99.6%	288 323	112.9%	278 275	109.0%	278 275	109.0%	269 508	116.4%	3.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 361	99.9%	14	.1%	1	-	1	-	11 377	96.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	99	96.5%	4	3.5%	-	-	-	-	103	.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10	96.9%	0	3.1%	-	-	-	-	11	.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8	95.5%	0	4.5%	-	-	-	-	8	.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	160	92.1%	13	7.4%	1	.5%	-	-	174	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	2	60.0%	1	37.7%	0	1.6%	0	.7%	3	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	32.8%	48	66.9%	0	.3%	-	-	72	.6%	-	-	-	-
Total By Income Source	11 665	99.3%	81	.7%	2	-	1	-	11 748	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 259	100.0%	0	-	0	-	-	-	8 260	70.3%	-	-	-	-
Commercial	897	100.0%	0	-	-	-	-	-	897	7.6%	-	-	-	-
Households	2 421	96.8%	78	3.1%	2	.1%	1	-	2 502	21.3%	-	-	-	-
Other	87	97.0%	3	3.0%	-	-	-	-	90	.8%	-	-	-	-
Total By Customer Group	11 665	99.3%	81	.7%	2	-	1	-	11 748	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	1 752	100.0%	-	-	-	-	-	-	1 752	44.7%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 633	75.4%	534	24.6%	-	-	-	-	2 167	55.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 385	86.4%	534	13.6%	-	-	-	-	3 919	100.0%

Contact Details

Municipal Manager	Mr D Joubert	022 433 8410
Financial Manager	Dr Johan Tesselaar	022 433 8404

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WITZENBERG (WC022)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	582 548	566 227	136 402	23.4%	93 282	16.0%	87 769	15.5%	72 908	12.9%	390 360	68.9%	109 658	97.2%	(33.5%)
Property rates	70 002	68 191	42 018	60.0%	8 138	11.6%	9 908	14.5%	10 676	15.7%	70 739	103.7%	9 470	99.1%	12.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	235 714	234 733	54 122	23.0%	40 978	17.4%	51 340	21.9%	60 055	25.6%	206 495	88.0%	61 999	97.2%	(3.1%)
Service charges - water revenue	41 882	42 180	(1 247)	(3.0%)	2 555	6.1%	(8 242)	(19.5%)	(8 795)	(20.9%)	(15 729)	(37.3%)	11 526	110.6%	(176.3%)
Service charges - sanitation revenue	17 387	17 841	(672)	(3.9%)	1 969	11.3%	(4 366)	(24.5%)	(2 169)	(12.2%)	(5 238)	(29.4%)	7 767	127.6%	(127.9%)
Service charges - refuse revenue	21 424	21 985	(1 689)	(7.9%)	1 886	8.8%	1 178	5.4%	(2 626)	(11.9%)	(1 251)	(5.7%)	5 904	107.8%	(144.5%)
Service charges - other	-	1 479	-	-	166	-	-	-	-	-	166	11.2%	-	-	-
Rental of facilities and equipment	10 198	10 198	1 119	11.0%	1 155	11.3%	1 958	19.2%	1 205	11.8%	5 437	53.3%	2 029	61.9%	(40.6%)
Interest earned - external investments	8 202	8 202	1 615	19.7%	1 566	19.1%	2 894	35.3%	2 406	29.3%	8 481	103.4%	2 276	180.3%	5.7%
Interest earned - outstanding debtors	5 651	7 425	2 130	37.7%	2 479	43.9%	2 407	32.4%	2 580	34.7%	9 596	129.2%	2 612	149.4%	(1.2%)
Dividends received	4	4	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	18 904	18 904	561	3.0%	80	.4%	222	1.2%	235	1.2%	1 098	5.8%	2 060	32.3%	(88.6%)
Licences and permits	3 655	3 655	983	26.9%	1 180	32.3%	1 418	38.8%	1 332	36.4%	4 913	134.4%	1 492	3 123.7%	(10.7%)
Agency services	4 878	4 878	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	135 381	115 971	35 821	26.5%	29 239	21.6%	25 721	22.2%	5 461	4.7%	96 241	83.0%	335	85.9%	1 532.0%
Other own revenue	9 267	10 581	1 640	17.7%	1 891	20.4%	3 331	31.5%	2 549	24.1%	9 411	88.9%	2 189	103.9%	16.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	584 583	607 979	102 892	17.6%	133 540	22.8%	129 666	21.3%	135 960	22.4%	502 059	82.6%	157 001	86.0%	(13.4%)
Employee related costs	179 864	173 703	43 261	24.1%	44 251	24.6%	41 810	24.1%	46 464	26.7%	175 785	101.2%	39 180	95.5%	18.6%
Remuneration of councillors	10 709	10 709	2 274	21.2%	2 248	21.0%	2 555	23.9%	2 382	22.2%	9 459	88.3%	2 444	90.9%	(2.5%)
Debt impairment	22 203	42 200	(1 125)	(5.1%)	2 334	10.5%	4 799	11.4%	7 773	18.4%	13 781	32.7%	(10 920)	(40.3%)	(171.2%)
Depreciation and asset impairment	43 032	44 165	2	-	12 530	29.1%	1	-	12 174	27.6%	24 706	55.9%	(31)	-	(38 923.7%)
Finance charges	3 671	8 005	121	3.3%	272	7.4%	5	.1%	264	3.3%	662	8.3%	330	28.8%	(19.9%)
Bulk purchases	197 541	197 541	41 959	21.2%	35 194	17.8%	56 996	28.9%	34 332	17.4%	168 481	85.3%	99 533	116.1%	(65.5%)
Other Materials	21 062	16 560	2 782	13.2%	4 410	20.9%	3 268	19.7%	4 272	25.8%	14 732	89.0%	4 176	83.1%	2.3%
Contracted services	48 085	55 048	6 743	14.0%	11 970	24.9%	8 137	14.8%	14 748	26.8%	41 598	75.6%	12 515	82.5%	17.8%
Transfers and grants	14 407	14 394	477	3.3%	208	1.4%	4 143	28.8%	5 191	36.1%	10 020	69.6%	624	81.5%	732.2%
Other expenditure	44 008	45 654	6 399	14.5%	20 125	45.7%	7 952	17.4%	8 360	18.3%	42 836	93.8%	9 151	102.9%	(8.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 035)	(41 752)	33 510		(40 258)		(41 897)		(63 053)		(111 699)		(47 343)		
Transfers recognised - capital	31 535	52 830	-	-	18 651	59.1%	-	-	(18 651)	(35.3%)	-	-	26 667	97.8%	(169.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 500	11 077	33 510		(21 608)		(41 897)		(81 703)		(111 699)		(20 675)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	29 500	11 077	33 510		(21 608)		(41 897)		(81 703)		(111 699)		(20 675)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 500	11 077	33 510		(21 608)		(41 897)		(81 703)		(111 699)		(20 675)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 500	11 077	33 510		(21 608)		(41 897)		(81 703)		(111 699)		(20 675)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	81 321	91 453	13 784	16.9%	18 112	22.3%	25 341	27.7%	30 157	33.0%	87 393	95.6%	29 593	96.7%	1.9%
National Government	31 330	36 648	3 549	11.3%	2 602	8.3%	18 136	49.5%	16 885	46.1%	41 173	112.3%	5 876	134.3%	187.4%
Provincial Government	21 608	18 524	5 500	25.5%	7 000	32.4%	-	-	484	2.6%	12 984	70.1%	4 881	58.8%	(90.1%)
District Municipality	-	-	-	-	457	-	-	-	-	-	457	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 938	55 172	9 049	17.1%	10 059	19.0%	18 136	32.9%	17 369	31.5%	54 613	99.0%	10 757	102.4%	61.5%
Borrowing	1 550	1 550	-	-	494	31.8%	991	63.9%	16	1.0%	1 500	96.8%	3 126	99.9%	(99.5%)
Internally generated funds	26 833	34 731	4 735	17.6%	7 559	28.2%	6 214	17.9%	12 772	36.8%	31 280	90.1%	15 709	89.1%	(18.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	81 321	91 453	13 784	16.9%	18 112	22.3%	25 341	27.7%	30 157	33.0%	87 393	95.6%	29 593	96.7%	1.9%
Governance and Administration	1 340	3 143	74	5.5%	216	16.1%	476	15.1%	1 013	32.2%	1 779	56.6%	927	46.9%	9.2%
Executive & Council	250	1 592	15	5.9%	58	23.3%	79	4.9%	236	14.8%	388	24.4%	135	47.3%	74.9%
Budget & Treasury Office	1 090	1 551	59	5.5%	35	3.2%	397	25.6%	776	50.1%	1 268	81.8%	17	14.0%	4 588.6%
Corporate Services	-	-	-	-	123	-	-	-	-	-	123	-	776	-	(100.0%)
Community and Public Safety	3 402	4 358	23	.7%	65	1.9%	1 030	23.6%	2 479	56.9%	3 598	82.5%	2 769	167.1%	(10.5%)
Community & Social Services	1 000	1 054	0	-	-	-	9	.9%	166	15.7%	175	16.6%	245	100.6%	(32.5%)
Sport And Recreation	2 402	3 304	23	1.0%	65	2.7%	1 021	30.9%	2 314	70.0%	3 423	103.6%	679	88.8%	240.6%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	1 486	608.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	359	179.3%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 788	35 450	7 464	25.1%	10 279	34.5%	11 236	31.7%	4 900	13.8%	33 879	95.6%	5 013	83.2%	(2.2%)
Planning and Development	20	-	-	-	109	547.2%	-	-	-	-	109	-	20	99.6%	(100.0%)
Road Transport	28 268	33 419	7 464	26.4%	10 170	36.0%	11 145	33.4%	4 549	13.6%	33 328	99.7%	4 993	83.2%	(8.9%)
Environmental Protection	1 500	2 031	-	-	-	-	90	4.4%	351	17.3%	442	21.7%	-	-	(100.0%)
Trading Services	46 791	48 502	6 223	13.3%	7 552	16.1%	12 599	26.0%	21 764	44.9%	48 138	99.3%	20 883	97.6%	4.2%
Electricity	11 654	11 750	1 718	14.7%	805	6.9%	3 488	29.7%	5 472	46.6%	11 484	97.7%	2 455	114.2%	122.9%
Water	14 746	12 486	1 474	10.0%	2 697	18.3%	2 364	18.9%	6 120	49.0%	12 656	101.4%	7 864	91.9%	(22.2%)
Waste Water Management	19 219	23 094	2 889	15.0%	3 183	16.6%	6 747	29.2%	10 049	43.5%	22 868	99.0%	7 310	99.2%	37.5%
Waste Management	1 171	1 171	141	12.0%	867	74.0%	-	-	122	10.5%	1 131	96.5%	3 255	111.0%	(96.2%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	592 824	602 229	171 675	29.0%	154 979	26.1%	152 786	25.4%	126 688	21.0%	606 128	100.6%	129 927	109.1%	(2.5%)
Property rates, penalties and collection charges	70 002	68 669	18 877	27.0%	26 772	38.2%	11 888	17.3%	10 775	15.7%	68 313	99.5%	10 245	57.3%	5.2%
Service charges	334 012	334 768	88 421	26.5%	71 032	21.3%	81 061	24.2%	98 553	29.4%	339 067	101.3%	102 699	119.0%	(4.0%)
Other revenue	21 058	23 158	4 138	19.6%	6 946	33.0%	5 121	22.1%	6 569	28.4%	22 774	98.3%	7 278	449.4%	(9.7%)
Government - operating	118 738	102 797	41 624	35.1%	32 198	27.1%	28 855	28.1%	119	.1%	102 797	100.0%	344	86.2%	(65.3%)
Government - capital	40 838	64 696	17 000	41.6%	16 466	40.3%	22 965	35.5%	8 265	12.8%	64 696	100.0%	8 356	68.6%	(1.1%)
Interest	8 176	8 142	1 615	19.8%	1 566	19.1%	2 895	35.6%	2 406	29.6%	8 482	104.2%	1 005	49.2%	139.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(568 784)	(515 301)	(135 983)	23.9%	(130 185)	22.9%	(118 711)	23.0%	(133 738)	26.0%	(518 617)	100.6%	(120 980)	137.9%	10.5%
Suppliers and employees	(550 706)	(509 586)	(135 507)	24.6%	(129 921)	23.6%	(114 537)	22.5%	(133 235)	26.1%	(513 200)	100.7%	(120 321)	134.6%	10.7%
Finance charges	(3 671)	(63)	-	-	(57)	1.6%	(5)	8.5%	(52)	83.3%	(115)	183.3%	(35)	53.2%	48.0%
Transfers and grants	(14 407)	(5 652)	(476)	3.3%	(207)	1.4%	(4 168)	73.7%	(451)	8.0%	(5 302)	93.8%	(624)	2 366.3%	(27.8%)
Net Cash from/(used) Operating Activities	24 039	86 928	35 693	148.5%	24 794	103.1%	34 075	39.2%	(7 051)	(8.1%)	87 511	100.7%	8 947	47.1%	(178.8%)
Cash Flow from Investing Activities															
Receipts	-	-	(100 000)	-	15 000	-	15 000	-	70 000	-	-	-	67 271	-	4.1%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(100 000)	-	15 000	-	15 000	-	70 000	-	-	-	67 271	-	4.1%
Payments	(69 005)	(91 772)	(14 626)	21.2%	(18 871)	27.3%	(26 365)	28.7%	(30 293)	33.0%	(90 155)	98.2%	(28 277)	72.5%	7.1%
Capital assets	(69 005)	(91 772)	(14 626)	21.2%	(18 871)	27.3%	(26 365)	28.7%	(30 293)	33.0%	(90 155)	98.2%	(28 277)	72.5%	7.1%
Net Cash from/(used) Investing Activities	(69 005)	(91 772)	(114 626)	166.1%	(3 871)	5.6%	(11 365)	12.4%	39 707	(43.3%)	(90 155)	98.2%	38 994	70.6%	1.8%
Cash Flow from Financing Activities															
Receipts	-	0	194	-	215	-	173	8 660 450.0%	202	10 107 350.0%	785	39 232 150.0%	264	15.5%	(23.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	0	194	-	215	-	173	8 660 450.0%	202	10 107 350.0%	785	39 232 150.0%	264	-	(23.4%)
Payments	(860)	(1 387)	(1 146)	133.2%	(109)	12.7%	(17)	1.2%	(109)	7.9%	(1 380)	99.5%	(172)	-	(36.8%)
Repayment of borrowing	(860)	(1 387)	(1 146)	133.2%	(109)	12.7%	(17)	1.2%	(109)	7.9%	(1 380)	99.5%	(172)	-	(36.8%)
Net Cash from/(used) Financing Activities	(860)	(1 387)	(951)	110.6%	106	(12.3%)	157	(11.3%)	93	(6.7%)	(596)	43.0%	92	(46.7%)	1.7%
Net Increase/(Decrease) in cash held	(45 825)	(6 231)	(79 884)	174.3%	21 029	(45.9%)	22 866	(367.0%)	32 749	(525.6%)	(3 240)	52.0%	48 033	22.6%	(31.8%)
Cash/cash equivalents at the year begin:	127 060	97 502	97 502	76.7%	17 618	13.9%	38 647	39.6%	61 513	63.1%	97 502	100.0%	49 469	100.1%	24.3%
Cash/cash equivalents at the year end:	81 234	91 271	17 618	21.7%	38 647	47.6%	61 513	67.4%	94 262	103.3%	94 262	103.3%	97 502	57.4%	(3.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 921	16.5%	1 172	2.2%	1 141	2.1%	42 847	79.2%	54 082	29.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 911	79.0%	256	1.3%	242	1.2%	3 720	18.5%	20 129	11.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 645	22.5%	253	1.2%	226	1.1%	15 556	75.2%	20 680	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 074	18.3%	624	2.3%	589	2.1%	21 419	77.3%	27 706	15.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 767	19.3%	764	2.6%	710	2.4%	22 633	75.8%	29 874	16.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	91	10.0%	19	2.0%	18	2.0%	784	86.0%	911	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	1 563	5.2%	78	.3%	96	.3%	28 065	94.2%	29 801	16.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 448)	158.2%	42	(1.9%)	43	(2.0%)	1 184	(54.4%)	(2 179)	(1.2%)	-	-	-	-
Total By Income Source	38 524	21.3%	3 207	1.8%	3 064	1.7%	136 209	75.3%	181 005	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 365	24.3%	139	2.5%	124	2.2%	3 983	71.0%	5 611	3.1%	-	-	-	-
Commercial	14 885	57.2%	319	1.2%	313	1.2%	10 491	40.3%	26 008	14.4%	-	-	-	-
Households	22 043	15.1%	2 704	1.9%	2 584	1.8%	118 696	81.3%	146 027	80.7%	-	-	-	-
Other	231	6.9%	45	1.3%	43	1.3%	3 039	90.5%	3 358	1.9%	-	-	-	-
Total By Customer Group	38 524	21.3%	3 207	1.8%	3 064	1.7%	136 209	75.3%	181 005	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 405	97.5%	290	2.5%	-	-	-	-	11 694	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	11 405	97.5%	290	2.5%	-	-	-	-	11 694	100.0%

Contact Details

Municipal Manager	Mr David Nasson	023 316 1877
Financial Manager	Mr Andre Raubenheimer (acting)	023 316 1854

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	2 249 326	2 132 818	908 322	40.4%	378 298	16.8%	359 809	16.9%	314 997	14.8%	1 961 426	92.0%	340 976	97.5%	(7.6%)
Property rates	305 831	275 982	280 049	91.6%	(4 793)	(1.6%)	411	.1%	671	.2%	276 338	100.1%	66	100.7%	919.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 066 321	1 020 424	278 909	26.2%	244 393	22.9%	247 033	24.2%	261 557	25.6%	1 031 892	101.1%	220 720	101.6%	18.5%
Service charges - water revenue	246 100	181 585	54 033	22.0%	45 059	18.3%	45 175	24.9%	32 949	18.1%	177 216	97.6%	33 214	94.6%	(.8%)
Service charges - sanitation revenue	108 044	94 503	108 662	100.6%	(4 469)	(4.1%)	(3 420)	(3.6%)	(5 459)	(5.8%)	95 314	100.9%	(15 287)	109.0%	(64.3%)
Service charges - refuse revenue	111 452	102 521	126 339	113.4%	(6 763)	(6.1%)	(7 353)	(7.2%)	(8 643)	(8.4%)	103 580	101.0%	(4 210)	124.7%	105.3%
Service charges - other	-	48	4	-	12	-	8	16.7%	12	25.0%	36	75.0%	-	-	(100.0%)
Rental of facilities and equipment	3 726	3 838	3 303	88.6%	2 237	60.0%	(588)	(15.3%)	(720)	(18.7%)	4 231	110.2%	(12 700)	250.7%	(94.3%)
Interest earned - external investments	22 000	12 000	3 962	18.0%	2 963	13.5%	3 219	26.8%	4 080	34.0%	14 224	118.5%	8 088	103.4%	(49.6%)
Interest earned - outstanding debtors	15 978	11 630	2 829	17.7%	3 076	19.2%	2 729	23.5%	2 394	20.6%	11 028	94.8%	4 303	120.0%	(44.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	69 847	98 222	95	.1%	41 156	58.9%	522	.5%	357	.4%	42 131	42.9%	105	46.7%	239.2%
Licences and permits	4 640	4 079	910	19.6%	1 057	22.8%	1 002	24.6%	694	17.0%	3 663	89.8%	1 268	322.7%	(45.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	265 112	258 836	41 233	15.6%	45 084	17.0%	64 718	25.0%	13 346	5.2%	164 381	63.5%	96 828	71.4%	(86.2%)
Other own revenue	30 024	29 309	7 992	26.6%	9 288	30.9%	6 353	21.7%	13 759	46.9%	37 392	127.6%	8 581	79.1%	60.3%
Gains on disposal of PPE	250	39 841	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 334 693	2 300 373	433 654	18.6%	585 877	25.1%	446 327	19.4%	409 789	17.8%	1 875 648	81.5%	425 944	84.8%	(3.8%)
Employee related costs	625 426	637 181	146 923	23.5%	133 413	21.3%	193 445	30.4%	149 145	23.4%	622 927	97.8%	143 317	99.6%	4.1%
Remuneration of councillors	31 229	30 147	6 934	22.2%	6 931	22.2%	8 553	28.4%	7 524	25.0%	29 942	99.3%	7 015	95.3%	7.3%
Debt impairment	100 409	129 549	3 571	3.6%	72 641	72.3%	(21 821)	(16.8%)	18 063	13.9%	72 454	55.9%	7 228	23.0%	149.9%
Depreciation and asset impairment	201 673	220 426	7 142	3.5%	103 408	51.3%	1	-	-	-	110 551	50.2%	-	67.4%	-
Finance charges	144 574	166 260	37 182	25.7%	33 658	23.3%	37 182	22.4%	48 268	29.0%	156 289	94.0%	28 804	100.2%	67.6%
Bulk purchases	712 440	681 861	164 053	23.0%	145 155	20.4%	149 179	21.9%	97 222	14.3%	555 608	81.5%	135 623	83.1%	(28.3%)
Other Materials	51 193	40 055	6 729	13.1%	11 998	23.4%	9 090	22.7%	10 708	26.7%	38 526	96.2%	11 680	91.7%	(8.3%)
Contracted services	293 277	246 130	24 023	8.2%	41 763	14.2%	35 960	14.6%	52 675	21.4%	154 420	62.7%	56 947	66.7%	(7.5%)
Transfers and grants	20 563	24 297	11 345	55.2%	4 643	22.6%	3 426	14.1%	2 913	12.0%	22 328	91.9%	1 916	91.6%	52.1%
Other expenditure	151 907	115 567	25 754	17.0%	32 267	21.2%	31 312	27.1%	23 271	20.1%	112 604	97.4%	33 415	121.5%	(30.4%)
Loss on disposal of PPE	2 000	8 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(85 367)	(167 555)	474 667		(207 579)		(86 518)		(94 792)		85 778		(84 968)		
Transfers recognised - capital	84 933	172 122	3 738	4.4%	58 405	68.8%	25 416	14.8%	20 159	11.7%	107 719	62.6%	52 162	70.7%	(61.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(434)	4 567	478 405		(149 174)		(61 102)		(74 633)		193 497		(32 807)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(434)	4 567	478 405		(149 174)		(61 102)		(74 633)		193 497		(32 807)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(434)	4 567	478 405		(149 174)		(61 102)		(74 633)		193 497		(32 807)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(434)	4 567	478 405		(149 174)		(61 102)		(74 633)		193 497		(32 807)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	454 040	615 304	105 351	23.2%	127 730	28.1%	104 661	17.0%	205 827	33.5%	543 570	88.3%	244 116	77.5%	(15.7%)
National Government	34 976	64 701	744	2.1%	5 384	15.4%	14 154	21.9%	32 653	50.5%	52 935	81.8%	20 035	66.2%	63.0%
Provincial Government	39 531	92 788	31 362	79.3%	21 055	53.3%	16 785	18.1%	16 899	18.2%	86 101	92.8%	16 985	74.2%	(.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	74 507	157 489	32 106	43.1%	26 439	35.5%	30 939	19.6%	49 552	31.5%	139 036	88.3%	37 020	70.7%	33.9%
Borrowing	331 835	390 673	69 864	21.1%	81 906	24.7%	66 696	17.1%	128 568	32.9%	347 033	88.8%	181 127	77.5%	(29.0%)
Internally generated funds	47 699	67 142	3 381	7.1%	19 385	40.6%	7 027	10.5%	27 707	41.3%	57 501	85.6%	25 969	91.1%	6.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	454 040	615 304	105 351	23.2%	127 730	28.1%	104 661	17.0%	205 827	33.5%	543 570	88.3%	244 116	77.5%	(15.7%)
Governance and Administration	33 888	40 171	5 478	16.2%	13 752	40.6%	5 311	13.2%	10 628	26.5%	35 169	87.5%	15 098	87.6%	(29.6%)
Executive & Council	-	259	20	-	108	-	9	3.6%	136	52.7%	274	105.9%	3 506	87.5%	(96.1%)
Budget & Treasury Office	33 888	1 391	41	.1%	495	1.5%	31	2.2%	538	38.6%	1 105	79.4%	1 869	6.7%	(71.2%)
Corporate Services	-	38 522	5 417	-	13 149	-	5 270	13.7%	9 954	25.8%	33 790	87.7%	9 723	354 557.6%	2.4%
Community and Public Safety	73 826	115 669	6 516	8.8%	12 654	17.1%	12 263	10.6%	39 777	34.4%	71 209	61.6%	32 066	62.7%	24.0%
Community & Social Services	8 936	5 528	10	.1%	488	5.5%	594	10.7%	3 804	68.8%	4 896	88.6%	4 433	91.8%	(14.2%)
Sport And Recreation	44 501	36 357	662	1.5%	6 494	14.6%	4 100	11.3%	12 937	35.6%	24 193	66.5%	8 951	41.5%	44.5%
Public Safety	3 590	5 090	166	4.6%	50	1.4%	-	-	2 785	54.7%	3 001	59.0%	28	5.4%	9 992.3%
Housing	16 800	68 693	5 677	33.8%	5 622	33.5%	7 569	11.0%	20 251	29.5%	39 119	56.9%	18 654	68.6%	8.6%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	61 958	81 354	20 804	33.6%	21 138	34.1%	12 133	14.9%	24 753	30.4%	78 827	96.9%	15 428	81.5%	60.4%
Planning and Development	-	166	-	-	-	-	83	50.1%	83	49.9%	166	100.0%	715	781.7%	(88.4%)
Road Transport	61 958	81 188	20 804	33.6%	21 138	34.1%	12 049	14.8%	24 670	30.4%	78 661	96.9%	14 465	80.1%	70.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	248	73.0%	(100.0%)
Trading Services	284 368	378 110	72 554	25.5%	80 186	28.2%	74 955	19.8%	130 669	34.6%	358 365	94.8%	181 523	78.2%	(28.0%)
Electricity	129 470	133 833	45 455	35.1%	34 175	26.4%	22 284	16.7%	29 435	22.0%	131 349	98.1%	50 501	99.0%	(41.7%)
Water	105 282	175 008	25 699	24.4%	28 914	27.5%	41 445	23.7%	82 422	47.1%	178 479	102.0%	49 900	56.2%	65.2%
Waste Water Management	46 616	66 020	781	1.7%	16 849	36.1%	10 421	15.8%	17 604	26.7%	45 654	69.2%	79 534	81.3%	(77.9%)
Waste Management	3 000	3 249	619	20.6%	249	8.3%	805	24.8%	1 209	37.2%	2 882	88.7%	1 588	93.4%	(23.9%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	2 235 952	2 104 583	504 856	22.6%	518 101	23.2%	525 760	25.0%	441 818	21.0%	1 990 536	94.6%	380 157	94.7%	16.2%
Property rates, penalties and collection charges	299 102	269 910	73 731	24.7%	69 078	23.1%	71 462	26.5%	48 559	18.0%	262 831	97.4%	45 086	97.0%	7.7%
Service charges	1 498 216	1 368 301	322 693	21.5%	339 030	22.6%	343 498	25.1%	345 356	25.2%	1 350 577	98.7%	261 185	98.8%	32.2%
Other revenue	50 963	54 907	10 011	19.6%	18 908	37.1%	7 288	13.3%	14 091	25.7%	50 298	91.6%	(11 966)	86.7%	(217.8%)
Government - operating	265 112	258 836	82 130	31.0%	53 412	20.1%	29 139	11.3%	19 381	7.5%	184 062	71.1%	8 881	68.7%	118.2%
Government - capital	84 933	129 290	10 488	12.3%	31 635	37.2%	68 424	52.9%	7 957	6.2%	118 504	91.7%	64 527	90.0%	(87.7%)
Interest	37 626	23 339	5 803	15.4%	6 039	16.0%	5 949	25.5%	6 474	27.7%	24 265	104.0%	12 444	116.5%	(48.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 960 972)	(1 901 323)	(434 047)	22.1%	(483 394)	24.7%	(377 152)	19.8%	(419 346)	22.1%	(1 713 938)	90.1%	(525 069)	90.5%	(20.1%)
Suppliers and employees	(1 795 835)	(1 710 766)	(422 702)	23.5%	(407 912)	22.7%	(373 725)	21.8%	(335 646)	19.6%	(1 539 985)	90.0%	(461 296)	89.7%	(27.2%)
Finance charges	(144 574)	(166 260)	-	-	(70 839)	49.0%	-	-	(80 786)	48.6%	(151 626)	91.2%	(60 947)	100.0%	32.6%
Transfers and grants	(20 563)	(24 297)	(11 345)	55.2%	(4 643)	22.6%	(3 426)	14.1%	(2 913)	12.0%	(22 328)	91.9%	(2 827)	92.0%	3.1%
Net Cash from/(used) Operating Activities	274 980	203 260	70 810	25.8%	34 707	12.6%	148 608	73.1%	22 472	11.1%	276 597	136.1%	(144 912)	118.1%	(115.5%)
Cash Flow from Investing Activities															
Receipts	250	39 841	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	250	39 841	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(408 636)	(553 848)	(99 009)	24.2%	(127 730)	31.3%	(104 661)	18.9%	(205 827)	37.2%	(537 228)	97.0%	(244 026)	79.3%	(15.7%)
Capital assets	(408 636)	(553 848)	(99 009)	24.2%	(127 730)	31.3%	(104 661)	18.9%	(205 827)	37.2%	(537 228)	97.0%	(244 026)	79.3%	(15.7%)
Net Cash from/(used) Investing Activities	(408 386)	(514 008)	(99 009)	24.2%	(127 730)	31.3%	(104 661)	20.4%	(205 827)	40.0%	(537 228)	104.5%	(244 026)	79.3%	(15.7%)
Cash Flow from Financing Activities															
Receipts	265 561	265 561	-	-	-	-	100 000	37.7%	165 561	62.3%	265 561	100.0%	474 892	80.0%	(65.1%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	265 561	265 561	-	-	-	-	100 000	37.7%	165 561	62.3%	265 561	100.0%	474 892	80.0%	(65.1%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(179 726)	(179 726)	-	-	(83 367)	46.4%	-	-	(89 924)	50.0%	(173 291)	96.4%	(59 308)	107.8%	51.6%
Repayment of borrowing	(179 726)	(179 726)	-	-	(83 367)	46.4%	-	-	(89 924)	50.0%	(173 291)	96.4%	(59 308)	107.8%	51.6%
Net Cash from/(used) Financing Activities	85 835	85 835	-	-	(83 367)	(97.1%)	100 000	116.5%	75 637	88.1%	92 270	107.5%	415 584	72.3%	(81.8%)
Net Increase/(Decrease) in cash held	(47 572)	(224 912)	(28 199)	59.3%	(176 390)	370.8%	143 947	(64.0%)	(107 718)	47.9%	(168 360)	74.9%	26 646	(124.4%)	(504.3%)
Cash/cash equivalents at the year begin:	243 372	427 362	230 831	94.8%	202 632	83.3%	26 242	6.1%	170 189	39.8%	230 831	54.0%	313 398	100.0%	(45.7%)
Cash/cash equivalents at the year end:	195 801	202 450	202 632	103.5%	26 242	13.4%	170 189	84.1%	62 471	30.9%	62 471	30.9%	340 044	139.7%	(81.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 908	16.5%	6 542	7.3%	4 555	5.1%	64 148	71.2%	90 152	29.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	65 678	73.3%	3 830	4.3%	1 450	1.6%	18 628	20.8%	89 585	29.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 057	52.4%	2 503	6.5%	967	2.5%	14 769	38.6%	38 296	12.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 346	29.4%	1 416	5.7%	901	3.6%	15 324	61.3%	24 987	8.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 120	21.8%	1 941	5.2%	1 379	3.7%	25 884	69.3%	37 324	12.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	450	5.1%	341	3.9%	298	3.4%	7 643	87.5%	8 731	2.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 025	13.0%	365	2.3%	420	2.7%	12 816	82.0%	15 626	5.1%	-	-	-	-
Total By Income Source	118 582	38.9%	16 937	5.6%	9 970	3.3%	159 212	52.3%	304 702	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 539	63.7%	677	7.8%	267	3.1%	2 207	25.4%	8 690	2.9%	-	-	-	-
Commercial	52 684	79.5%	2 346	3.5%	599	.9%	10 671	16.1%	66 300	21.8%	-	-	-	-
Households	47 533	23.5%	12 935	6.4%	8 601	4.3%	133 028	65.8%	202 098	66.3%	-	-	-	-
Other	12 825	46.4%	980	3.5%	503	1.8%	13 306	48.2%	27 614	9.1%	-	-	-	-
Total By Customer Group	118 582	38.9%	16 937	5.6%	9 970	3.3%	159 212	52.3%	304 702	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Dr Johan Leibbrandt	021 807 4615
Financial Manager	Mr Jacques Carstens	021 807 4624

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	1 629 546	1 632 320	454 735	27.9%	346 188	21.2%	325 004	19.9%	328 870	20.1%	1 454 797	89.1%	310 965	93.2%	5.8%
Property rates	329 307	344 307	135 549	41.2%	66 582	20.2%	67 364	19.6%	67 089	19.5%	336 584	97.8%	61 341	100.7%	9.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	548 984	558 984	146 431	26.7%	132 938	24.2%	116 001	20.8%	159 049	28.5%	554 419	99.2%	112 397	90.7%	41.5%
Service charges - water revenue	225 542	170 916	48 591	21.5%	37 817	16.8%	39 764	23.3%	38 304	22.4%	164 475	96.2%	48 015	100.0%	(20.2%)
Service charges - sanitation revenue	107 078	107 078	25 198	23.5%	19 322	18.0%	20 166	18.8%	19 635	18.3%	84 321	78.7%	21 895	121.9%	(10.3%)
Service charges - refuse revenue	56 168	61 168	19 494	34.7%	12 560	22.4%	13 116	21.4%	12 383	20.2%	57 552	94.1%	12 876	142.8%	(3.8%)
Service charges - other	-	9 626	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	17 766	17 766	2 793	15.7%	2 074	11.7%	4 092	23.0%	2 234	12.6%	11 194	63.0%	2 394	54.6%	(6.7%)
Interest earned - external investments	45 501	45 501	7 769	17.1%	11 656	25.6%	9 739	21.4%	11 164	24.5%	40 327	88.6%	9 647	94.8%	15.7%
Interest earned - outstanding debtors	10 576	10 576	2 232	21.1%	2 674	25.3%	2 877	27.2%	2 581	24.4%	10 365	98.0%	2 404	116.2%	7.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	102 132	102 132	2 216	2.2%	5 881	5.8%	2 271	2.2%	5 907	5.8%	16 275	15.9%	6 540	21.6%	(9.7%)
Licences and permits	5 092	5 092	65	1.3%	1 270	24.9%	2 356	46.3%	3 037	59.6%	6 728	132.1%	2 889	29.1%	5.1%
Agency services	2 690	2 690	-	-	671	24.9%	916	34.1%	1 246	46.3%	2 833	105.3%	609	60.2%	104.8%
Transfers recognised - operational	144 700	164 974	58 792	40.6%	48 396	33.4%	40 934	24.8%	444	.3%	148 566	90.1%	5 311	89.8%	(91.6%)
Other own revenue	34 009	31 509	5 605	16.5%	4 347	12.8%	5 410	17.2%	5 796	18.4%	21 157	67.1%	24 648	135.6%	(76.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 716 330	1 718 542	250 795	14.6%	410 860	23.9%	307 384	17.9%	337 876	19.7%	1 306 915	76.0%	354 645	80.6%	(4.7%)
Employee related costs	566 808	548 997	112 402	19.8%	132 434	23.4%	114 522	20.9%	117 981	21.5%	477 338	86.9%	116 178	91.2%	1.6%
Remuneration of councillors	18 693	18 823	4 160	22.3%	4 082	21.8%	4 911	26.1%	4 384	23.3%	17 538	93.2%	4 414	98.0%	(.7%)
Debt impairment	90 629	90 629	135	.1%	16 075	17.7%	1	-	458	.5%	16 669	18.4%	18 354	21.7%	(97.5%)
Depreciation and asset impairment	198 819	198 819	1	-	85 617	43.1%	45 146	22.7%	28 653	14.4%	159 419	80.2%	45 883	93.8%	(37.6%)
Finance charges	26 477	20 477	-	-	8 730	33.0%	-	-	8 306	40.6%	17 036	83.2%	11 432	115.7%	(27.3%)
Bulk purchases	383 282	383 282	87 963	22.9%	81 317	21.2%	79 270	20.7%	85 725	22.4%	334 276	87.2%	80 520	83.9%	6.5%
Other Materials	31 909	31 909	3 881	12.2%	5 685	17.8%	6 504	20.4%	6 564	20.6%	22 634	70.9%	1 432	59.4%	358.2%
Contracted services	220 297	251 074	11 783	5.3%	43 260	19.6%	30 713	12.2%	47 477	18.9%	133 232	53.1%	40 065	51.8%	18.5%
Transfers and grants	9 102	9 102	7 965	87.5%	261	2.9%	180	2.0%	739	8.1%	9 145	100.5%	-	99.2%	(100.0%)
Other expenditure	170 316	165 293	22 506	13.2%	33 398	19.6%	26 136	15.8%	37 588	22.7%	119 629	72.4%	36 358	91.2%	3.4%
Loss on disposal of PPE	-	138	-	-	-	-	-	-	-	-	-	-	9	-	(100.0%)
Surplus/(Deficit)	(86 784)	(86 222)	203 939		(64 672)		17 620		(9 005)		147 882		(43 680)		
Transfers recognised - capital	91 804	91 804	16 003	17.4%	15 907	17.3%	31 234	34.0%	45 957	50.1%	109 100	118.8%	3 798	66.9%	1 109.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 020	5 582	219 942		(48 765)		48 854		36 951		256 982		(39 882)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 020	5 582	219 942		(48 765)		48 854		36 951		256 982		(39 882)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 020	5 582	219 942		(48 765)		48 854		36 951		256 982		(39 882)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 020	5 582	219 942		(48 765)		48 854		36 951		256 982		(39 882)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	528 041	563 550	13 179	2.5%	134 321	25.4%	76 066	13.5%	179 810	31.9%	403 377	71.6%	200 972	72.8%	(10.5%)
National Government	40 107	40 107	-	-	20 593	51.3%	4 912	12.2%	20 951	52.2%	46 456	115.8%	29 172	82.6%	(28.2%)
Provincial Government	51 697	65 967	731	1.4%	21 289	41.2%	13 518	20.5%	15 043	22.8%	50 581	76.7%	22 649	80.7%	(33.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	91 804	106 074	731	.8%	41 882	45.6%	18 430	17.4%	35 994	33.9%	97 037	91.5%	51 821	81.6%	(30.5%)
Borrowing	160 000	160 000	-	-	-	-	-	-	103 014	64.4%	103 014	64.4%	-	-	(100.0%)
Internally generated funds	276 237	297 476	12 447	4.5%	92 440	33.5%	57 636	19.4%	40 803	13.7%	203 326	68.4%	149 151	72.3%	(72.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	528 041	563 550	13 179	2.5%	134 321	25.4%	76 066	13.5%	179 810	31.9%	403 377	71.6%	200 972	72.8%	(10.5%)
Governance and Administration	21 165	23 872	74	.3%	3 826	18.1%	3 952	16.6%	9 486	39.7%	17 337	72.6%	9 114	62.8%	4.1%
Executive & Council	2 915	2 965	-	-	7	.3%	20	.7%	14	.5%	42	1.4%	-	89.2%	(100.0%)
Budget & Treasury Office	18 250	12 750	74	.4%	3 818	20.9%	3 931	30.8%	9 471	74.3%	17 295	135.6%	9 114	62.8%	3.9%
Corporate Services	-	8 157	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	113 981	121 573	1 082	.9%	28 872	25.3%	17 396	14.3%	33 057	27.2%	80 407	66.1%	27 309	55.6%	21.0%
Community & Social Services	6 134	6 901	11	.2%	416	6.8%	392	5.7%	461	6.7%	1 280	18.6%	2 016	49.8%	(77.1%)
Sport And Recreation	7 925	10 859	68	.9%	3 034	38.3%	891	8.2%	7 807	71.9%	11 799	108.7%	5 477	182.8%	42.5%
Public Safety	17 650	6 950	153	.9%	2 310	13.1%	372	5.3%	1 438	20.7%	4 272	61.5%	1 456	64.5%	(1.2%)
Housing	82 272	96 862	851	1.0%	23 113	28.1%	15 741	16.3%	23 351	24.1%	63 056	65.1%	18 360	45.9%	27.2%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	89 055	97 594	4 935	5.5%	15 649	17.6%	10 026	10.3%	42 247	43.3%	72 857	74.7%	41 104	70.5%	2.8%
Planning and Development	18 780	19 418	-	-	2 361	12.6%	914	4.7%	2 575	13.3%	5 850	30.1%	1 222	24.1%	110.8%
Road Transport	68 025	75 926	4 935	7.3%	13 289	19.5%	9 111	12.0%	39 672	52.3%	67 007	88.3%	38 660	78.1%	2.6%
Environmental Protection	2 250	2 250	-	-	-	-	-	-	-	-	-	-	1 223	86.5%	(100.0%)
Trading Services	303 820	320 492	7 088	2.3%	85 975	28.3%	44 693	13.9%	95 020	29.6%	232 775	72.6%	123 416	80.7%	(23.0%)
Electricity	84 900	80 114	410	.5%	19 307	22.7%	10 336	12.9%	28 959	36.1%	59 011	73.7%	23 005	79.6%	25.9%
Water	66 850	74 405	5 646	8.4%	22 044	33.0%	7 839	10.5%	23 853	32.1%	59 382	79.8%	60 131	89.5%	(60.3%)
Waste Water Management	140 585	150 919	39	-	41 478	29.5%	26 198	17.4%	41 805	27.7%	109 519	72.6%	34 638	70.8%	20.7%
Waste Management	11 485	15 054	993	8.6%	3 146	27.4%	321	2.1%	404	2.7%	4 863	32.3%	5 642	88.3%	(92.8%)
Other	20	20	-	-	-	-	-	-	-	-	-	-	29	5.1%	(100.0%)

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 588 731	1 588 731	439 115	27.6%	375 906	23.7%	320 201	20.2%	285 591	18.0%	1 420 813	89.4%	223 225	93.4%	27.9%
Property rates, penalties and collection charges	316 135	316 135	116 195	36.8%	90 252	28.5%	65 566	20.7%	63 940	20.2%	335 953	106.3%	57 157	114.9%	11.9%
Service charges	900 261	900 261	215 885	24.0%	229 484	25.5%	152 528	16.9%	141 726	15.7%	739 624	82.2%	139 090	83.0%	1.9%
Other revenue	80 177	80 177	22 627	28.2%	16 265	20.3%	12 619	15.7%	19 773	24.7%	71 284	88.9%	15 731	74.6%	25.7%
Government - operating	144 700	144 700	58 792	40.6%	11 074	7.7%	41 305	28.5%	444	.3%	111 615	77.1%	-	158.3%	(100.0%)
Government - capital	91 804	91 804	16 003	17.4%	14 500	15.8%	32 269	35.2%	45 957	50.1%	108 729	118.4%	-	34.9%	(100.0%)
Interest	55 654	55 654	9 613	17.3%	14 331	25.7%	15 914	28.6%	13 751	24.7%	53 609	96.3%	11 247	94.6%	22.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 256 567)	(1 262 948)	(250 424)	19.9%	(308 711)	24.6%	(266 336)	21.1%	(310 136)	24.6%	(1 135 607)	89.9%	(285 945)	84.4%	8.5%
Suppliers and employees	(1 220 988)	(1 227 369)	(242 459)	19.9%	(299 841)	24.6%	(261 831)	21.3%	(301 095)	24.5%	(1 105 226)	90.0%	(276 974)	84.1%	8.7%
Finance charges	(26 477)	(26 477)	-	-	(8 730)	33.0%	(0)	-	(8 303)	31.4%	(17 033)	64.3%	(8 971)	102.1%	(7.4%)
Transfers and grants	(9 102)	(9 102)	(7 965)	87.5%	(139)	1.5%	(4 505)	49.5%	(739)	8.1%	(13 348)	146.6%	-	99.2%	(100.0%)
Net Cash from/(used) Operating Activities	332 164	325 783	188 691	56.8%	67 195	20.2%	53 865	16.5%	(24 545)	(7.5%)	285 206	87.5%	(62 720)	140.6%	(60.9%)
Cash Flow from Investing Activities															
Receipts	-	-	(105 916)	-	6 691	-	85 154	-	24 697	-	10 626	-	55 210	(1 490.0%)	(55.3%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(105 916)	-	6 691	-	85 154	-	24 697	-	10 626	-	55 210	-	(55.3%)
Payments	(528 041)	(587 748)	(13 179)	2.5%	(134 321)	25.4%	(76 066)	12.9%	(179 810)	30.6%	(403 377)	68.6%	(200 236)	72.7%	(10.2%)
Capital assets	(528 041)	(587 748)	(13 179)	2.5%	(134 321)	25.4%	(76 066)	12.9%	(179 810)	30.6%	(403 377)	68.6%	(200 236)	72.7%	(10.2%)
Net Cash from/(used) Investing Activities	(528 041)	(587 748)	(119 094)	22.6%	(127 631)	24.2%	9 088	(1.5%)	(155 113)	26.4%	(392 751)	66.8%	(145 026)	83.7%	7.0%
Cash Flow from Financing Activities															
Receipts	160 000	160 000	-	-	-	-	-	-	160 000	100.0%	160 000	100.0%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	160 000	160 000	-	-	-	-	-	-	160 000	100.0%	160 000	100.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(15 391)	(15 391)	-	-	(7 037)	45.7%	-	-	(7 465)	48.5%	(14 502)	94.2%	(6 797)	94.9%	9.8%
Repayment of borrowing	(15 391)	(15 391)	-	-	(7 037)	45.7%	-	-	(7 465)	48.5%	(14 502)	94.2%	(6 797)	94.9%	9.8%
Net Cash from/(used) Financing Activities	144 609	144 609	-	-	(7 037)	(4.9%)	-	-	152 535	105.5%	145 498	100.6%	(6 797)	94.9%	(2 344.3%)
Net Increase/(Decrease) in cash held	(51 267)	(117 356)	69 596	(135.8%)	(67 474)	131.6%	62 953	(53.6%)	(27 123)	23.1%	37 953	(32.3%)	(214 542)	34.2%	(87.4%)
Cash/cash equivalents at the year begin:	475 000	528 766	528 766	111.3%	598 363	126.0%	530 889	100.4%	593 842	112.3%	528 766	100.0%	743 333	100.0%	(20.1%)
Cash/cash equivalents at the year end:	423 733	411 410	598 363	141.2%	530 889	125.3%	593 842	144.3%	566 719	137.8%	566 719	137.8%	528 792	150.9%	7.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16 894	19.4%	2 251	2.6%	2 264	2.6%	65 566	75.4%	86 975	36.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	33 785	82.8%	701	1.7%	347	.9%	5 952	14.6%	40 785	17.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 241	42.3%	559	1.4%	565	1.4%	22 368	54.9%	40 733	17.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 297	26.2%	447	1.9%	408	1.7%	16 839	70.2%	23 991	10.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 888	16.4%	402	1.7%	396	1.7%	19 087	80.3%	23 773	10.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	384	3.7%	136	1.3%	1 018	9.9%	8 711	85.0%	10 249	4.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	666	6.4%	156	1.5%	125	1.2%	9 504	90.9%	10 451	4.4%	-	-	-	-
Total By Income Source	79 155	33.4%	4 651	2.0%	5 123	2.2%	148 028	62.5%	236 957	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 469	56.7%	280	6.4%	194	4.5%	1 411	32.4%	4 355	1.8%	-	-	-	-
Commercial	13 893	52.0%	184	.7%	97	.4%	12 529	46.9%	26 703	11.3%	-	-	-	-
Households	46 950	27.7%	3 639	2.2%	3 593	2.1%	115 013	68.0%	169 195	71.4%	-	-	-	-
Other	15 843	43.2%	548	1.5%	1 238	3.4%	19 075	52.0%	36 704	15.5%	-	-	-	-
Total By Customer Group	79 155	33.4%	4 651	2.0%	5 123	2.2%	148 028	62.5%	236 957	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	180 408	100.0%	-	-	-	-	-	-	180 408	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	180 408	100.0%	-	-	-	-	-	-	180 408	100.0%

Contact Details

Municipal Manager	Ms Geraldine Mettler	021 808 8025
Financial Manager	Mr Kevin Carolus (Acting)	021 808 8509

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BREEDE VALLEY (WC025)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	994 129	1 020 940	237 152	23.9%	218 486	22.0%	291 835	28.6%	215 062	21.1%	962 535	94.3%	120 864	82.7%	77.9%
Property rates	145 753	134 074	56 380	38.7%	25 832	17.7%	27 219	20.3%	26 297	19.6%	135 728	101.2%	(20 052)	92.3%	(231.1%)
Property rates - penalties and collection charges	-	-	439	-	429	-	448	-	428	-	1 744	-	496	-	(13.7%)
Service charges - electricity revenue	395 845	398 479	78 039	19.7%	91 464	23.1%	92 912	23.3%	98 796	24.8%	361 212	90.6%	85 490	87.5%	15.6%
Service charges - water revenue	77 097	68 183	8 772	11.4%	17 219	22.3%	20 162	29.6%	20 381	29.9%	66 534	97.6%	13 939	74.0%	46.2%
Service charges - sanitation revenue	67 984	69 207	18 173	26.7%	16 383	24.1%	16 017	23.1%	16 357	23.6%	66 930	96.7%	14 712	102.6%	11.2%
Service charges - refuse revenue	37 962	39 095	11 206	29.5%	9 178	24.2%	8 755	22.4%	9 026	23.1%	38 165	97.6%	3 723	97.1%	142.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 842	8 842	2 227	25.2%	1 974	22.3%	1 861	21.1%	3 783	42.8%	9 845	111.3%	3 006	120.4%	25.8%
Interest earned - external investments	13 074	11 225	2 518	19.3%	2 637	20.2%	3 110	27.7%	2 969	26.4%	11 233	100.1%	3 972	159.5%	(25.3%)
Interest earned - outstanding debtors	3 181	5 921	1 084	34.1%	1 052	33.1%	1 159	19.6%	1 160	19.6%	4 454	75.2%	2 186	163.2%	(46.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	75 258	118 395	3 691	4.9%	4 119	5.5%	81 916	69.2%	28 176	23.8%	117 902	99.6%	9 019	57.2%	212.4%
Licences and permits	3 424	3 424	644	18.8%	777	22.7%	718	21.0%	812	23.7%	2 951	86.2%	864	96.2%	(5.9%)
Agency services	7 793	7 793	1 749	22.4%	2 315	29.7%	2 070	26.6%	2 216	28.4%	8 350	107.2%	2 177	103.5%	1.8%
Transfers recognised - operational	146 455	144 634	49 843	34.0%	42 298	28.9%	33 097	22.9%	1 392	1.0%	126 630	87.6%	(421)	71.2%	(430.4%)
Other own revenue	10 271	10 478	2 387	23.2%	2 811	27.4%	2 083	19.9%	2 638	25.2%	9 920	94.7%	1 753	65.3%	50.5%
Gains on disposal of PPE	1 190	1 190	-	-	-	-	307	25.8%	631	53.0%	937	78.8%	-	-	(100.0%)
Operating Expenditure	1 011 348	1 008 968	175 576	17.4%	188 244	18.6%	311 874	30.9%	213 645	21.2%	889 340	88.1%	284 309	88.6%	(24.9%)
Employee related costs	310 637	282 019	66 564	21.4%	69 673	22.4%	70 085	24.9%	70 305	24.9%	276 627	98.1%	64 926	97.9%	8.3%
Remuneration of councillors	18 129	18 129	4 221	23.3%	4 280	23.6%	4 752	26.2%	4 411	24.3%	17 663	97.4%	4 262	98.0%	3.5%
Debt impairment	59 662	101 240	-	-	-	-	75 930	75.0%	304	.3%	76 234	75.3%	23 203	90.4%	(98.7%)
Depreciation and asset impairment	86 305	86 305	-	-	-	-	55 625	64.5%	21 133	24.5%	76 757	88.9%	80 100	98.7%	(73.6%)
Finance charges	24 505	24 505	12 317	50.3%	6 350	25.9%	7 239	29.5%	9 606	39.2%	35 513	144.9%	6 317	99.5%	52.1%
Bulk purchases	281 892	281 892	69 727	24.7%	62 276	22.1%	61 119	21.7%	61 728	21.9%	254 850	90.4%	56 530	87.4%	9.2%
Other Materials	11 612	26 359	3 644	31.4%	7 299	62.9%	6 371	24.2%	9 001	34.1%	26 316	99.8%	5 544	120.9%	62.4%
Contracted services	117 526	88 781	8 484	7.2%	19 065	16.2%	15 736	17.7%	23 761	26.8%	67 046	75.5%	26 872	77.8%	(11.6%)
Transfers and grants	21 598	19 658	750	3.5%	1 170	5.4%	1 001	5.1%	1 994	10.1%	4 915	25.0%	3 256	44.2%	(38.8%)
Other expenditure	76 178	76 777	9 870	13.0%	18 130	23.8%	13 938	18.2%	11 372	14.8%	53 310	69.4%	13 299	76.2%	(14.5%)
Loss on disposal of PPE	3 304	3 304	-	-	-	-	79	2.4%	30	.9%	109	3.3%	0	-	9 315.9%
Surplus/(Deficit)	(17 218)	11 972	61 576		30 242		(20 039)		1 416		73 195		(163 445)		
Transfers recognised - capital	141 090	156 497	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	123 872	168 468	61 576		30 242		(20 039)		1 416		73 195		(163 445)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	123 872	168 468	61 576		30 242		(20 039)		1 416		73 195		(163 445)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	123 872	168 468	61 576		30 242		(20 039)		1 416		73 195		(163 445)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	123 872	168 468	61 576		30 242		(20 039)		1 416		73 195		(163 445)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	226 517	272 454	36 366	16.1%	50 082	22.1%	97 702	35.9%	48 746	17.9%	232 896	85.5%	86 793	61.8%	(43.8%)
National Government	38 810	38 810	4 140	10.7%	9 150	23.6%	9 068	23.4%	15 130	39.0%	37 488	96.6%	22 275	97.1%	(32.1%)
Provincial Government	102 280	117 187	5 031	4.9%	14 957	14.6%	77 653	66.3%	2 712	2.3%	100 353	85.6%	8 160	30.6%	(66.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	141 090	155 997	9 171	6.5%	24 108	17.1%	86 721	55.6%	17 841	11.4%	137 841	88.4%	30 435	49.6%	(41.4%)
Borrowing	-	6 443	-	-	526	-	4 492	69.7%	1 605	24.9%	6 623	102.8%	9 584	87.8%	(83.3%)
Internally generated funds	85 427	109 514	27 195	31.8%	25 447	29.8%	6 490	5.9%	29 300	26.8%	88 432	80.7%	46 774	75.9%	(37.4%)
Public contributions and donations	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	226 517	272 454	36 366	16.1%	50 082	22.1%	97 702	35.9%	48 746	17.9%	232 896	85.5%	86 793	61.8%	(43.8%)
Governance and Administration	14 933	42 857	20 221	135.4%	1 261	8.4%	2 630	6.1%	3 970	9.3%	28 082	65.5%	30 247	97.3%	(86.9%)
Executive & Council	10	17	-	-	8	80.1%	7	41.3%	-	-	15	88.4%	48	429.5%	(100.0%)
Budget & Treasury Office	14 923	2 910	-	-	400	2.7%	3	.1%	920	31.6%	1 323	45.5%	566	1.7%	62.6%
Corporate Services	-	39 930	20 221	-	852	-	2 620	6.6%	3 050	7.6%	26 744	67.0%	29 633	-	(89.7%)
Community and Public Safety	19 799	15 341	1 758	8.9%	3 637	18.4%	2 126	13.9%	6 079	39.6%	13 599	88.6%	2 554	30.9%	138.1%
Community & Social Services	11 856	9 084	1 572	13.3%	876	7.4%	1 749	19.3%	3 755	41.3%	7 952	87.5%	728	12.1%	415.8%
Sport And Recreation	4 740	2 296	186	3.9%	777	16.4%	355	15.5%	621	27.0%	1 939	84.5%	480	88.5%	29.3%
Public Safety	3 203	3 961	-	-	1 985	62.0%	21	.5%	1 703	43.0%	3 709	93.6%	1 345	39.5%	26.6%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 352	25 536	-	-	1 247	4.1%	17 817	69.8%	11 014	43.1%	30 078	117.8%	14 716	63.0%	(25.2%)
Planning and Development	3 632	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	26 720	25 536	-	-	1 247	4.7%	17 817	69.8%	11 014	43.1%	30 078	117.8%	14 716	80.4%	(25.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	161 433	188 720	14 388	8.9%	43 937	27.2%	75 129	39.8%	27 683	14.7%	161 137	85.4%	39 276	56.0%	(29.5%)
Electricity	39 781	47 358	750	1.9%	14 602	36.7%	883	1.9%	10 852	22.9%	27 088	57.2%	10 213	43.3%	6.3%
Water	55 771	54 361	5 622	10.1%	10 937	19.6%	28 049	51.6%	4 703	8.7%	49 311	90.7%	12 712	59.3%	(63.0%)
Waste Water Management	59 932	73 381	8 016	13.4%	12 266	20.5%	46 107	62.8%	3 534	4.8%	69 922	95.3%	12 800	52.1%	(72.4%)
Waste Management	5 950	13 620	-	-	6 132	103.1%	90	.7%	8 594	63.1%	14 816	108.8%	3 551	118.2%	142.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 068 447	1 061 181	291 030	27.2%	269 150	25.2%	316 680	29.8%	238 607	22.5%	1 115 468	105.1%	213 521	101.7%	11.7%
Property rates, penalties and collection charges	138 769	127 370	33 929	24.5%	24 608	17.7%	24 802	19.5%	23 562	18.5%	106 902	83.9%	23 367	69.6%	.8%
Service charges	570 800	567 130	135 325	23.7%	134 653	23.6%	138 776	24.5%	143 216	25.3%	551 971	97.3%	121 546	98.5%	17.8%
Other revenue	55 382	56 838	53 808	97.2%	58 508	105.6%	33 689	59.3%	48 095	84.6%	194 100	341.5%	43 333	277.6%	11.0%
Government - operating	146 455	143 813	51 343	35.1%	42 992	29.4%	34 476	24.0%	4 795	3.3%	133 606	92.9%	15 698	124.4%	(69.5%)
Government - capital	141 090	148 883	13 000	9.2%	4 700	3.3%	80 669	54.2%	14 810	9.9%	113 179	76.0%	3 419	38.1%	333.1%
Interest	15 951	17 147	3 625	22.7%	3 688	23.1%	4 268	24.9%	4 129	24.1%	15 710	91.6%	6 157	151.8%	(32.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(865 738)	(821 423)	(296 269)	34.2%	(214 067)	24.7%	(215 945)	26.3%	(221 428)	27.0%	(947 709)	115.4%	(217 092)	112.4%	2.0%
Suppliers and employees	(819 090)	(777 260)	(282 880)	34.5%	(212 897)	26.0%	(202 631)	26.1%	(219 434)	28.2%	(917 843)	118.1%	(213 204)	116.2%	2.9%
Finance charges	(25 050)	(24 505)	(12 639)	50.5%	-	-	(12 313)	50.2%	-	-	(24 951)	101.8%	-	99.9%	-
Transfers and grants	(21 598)	(19 658)	(750)	3.5%	(1 170)	5.4%	(1 001)	5.1%	(1 994)	10.1%	(4 915)	25.0%	(3 889)	44.2%	(48.7%)
Net Cash from/(used) Operating Activities	202 709	239 758	(5 239)	(2.6%)	55 083	27.2%	100 736	42.0%	17 180	7.2%	167 760	70.0%	(3 572)	60.1%	(581.0%)
Cash Flow from Investing Activities															
Receipts	50	550	14	28.0%	14	28.2%	0	-	39	7.0%	67	12.2%	11	172.1%	268.1%
Proceeds on disposal of PPE	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	50	50	14	28.0%	14	28.2%	0	.4%	39	77.3%	67	133.9%	11	172.1%	268.1%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(226 667)	(272 454)	(13 873)	6.1%	(50 082)	22.1%	(97 702)	35.9%	(48 746)	17.9%	(210 403)	77.2%	(87 614)	62.0%	(44.4%)
Capital assets	(226 667)	(272 454)	(13 873)	6.1%	(50 082)	22.1%	(97 702)	35.9%	(48 746)	17.9%	(210 403)	77.2%	(87 614)	62.0%	(44.4%)
Net Cash from/(used) Investing Activities	(226 617)	(271 904)	(13 859)	6.1%	(50 067)	22.1%	(97 702)	35.9%	(48 707)	17.9%	(210 336)	77.4%	(87 603)	62.0%	(44.4%)
Cash Flow from Financing Activities															
Receipts	50	50	12	24.5%	13	25.1%	(146)	(292.7%)	171	342.4%	50	99.2%	19	59.0%	822.8%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	50	50	12	24.5%	13	25.1%	(146)	(292.7%)	171	342.4%	50	99.2%	19	59.0%	822.8%
Payments	(7 835)	(7 835)	(4 550)	58.1%	-	-	(4 877)	62.2%	-	-	(9 427)	120.3%	-	100.0%	-
Repayment of borrowing	(7 835)	(7 835)	(4 550)	58.1%	-	-	(4 877)	62.2%	-	-	(9 427)	120.3%	-	100.0%	-
Net Cash from/(used) Financing Activities	(7 785)	(7 785)	(4 538)	58.3%	13	(.2%)	(5 023)	64.5%	171	(2.2%)	(9 377)	120.5%	19	100.2%	822.8%
Net Increase/(Decrease) in cash held	(31 694)	(39 931)	(23 636)	74.6%	5 028	(15.9%)	(1 989)	5.0%	(31 357)	78.5%	(51 954)	130.1%	(91 156)	77.4%	(65.6%)
Cash/cash equivalents at the year begin:	160 031	150 451	150 702	94.2%	127 066	79.4%	132 094	87.8%	130 105	86.5%	150 702	100.2%	221 118	100.0%	(41.2%)
Cash/cash equivalents at the year end:	128 337	110 520	127 066	99.0%	132 094	102.9%	130 105	117.7%	98 748	89.3%	98 748	89.3%	129 962	113.4%	(24.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 329	32.8%	1 262	4.4%	901	3.2%	16 990	59.7%	28 481	16.3%	53 135	186.6%	13 621	48.0%
Trade and Other Receivables from Exchange Transactions - Electricity	31 991	86.7%	338	.9%	375	1.0%	4 185	11.3%	36 889	21.1%	455	1.2%	3 191	9.0%
Receivables from Non-exchange Transactions - Property Rates	9 117	35.7%	501	2.0%	564	2.2%	15 371	60.2%	25 553	14.6%	9 188	36.0%	18 717	73.0%
Receivables from Exchange Transactions - Waste Water Management	6 669	20.2%	1 041	3.2%	1 009	3.1%	24 286	73.6%	33 005	18.9%	76 284	231.1%	21 793	66.0%
Receivables from Exchange Transactions - Waste Management	4 144	20.3%	624	3.1%	591	2.9%	15 031	73.7%	20 391	11.7%	47 174	231.3%	13 679	67.0%
Receivables from Exchange Transactions - Property Rental Debtors	621	9.0%	192	2.8%	188	2.7%	5 899	85.5%	6 900	4.0%	9 261	134.2%	5 306	77.0%
Interest on Arrear Debtor Accounts	64	.4%	21	.1%	40	.3%	14 684	99.2%	14 809	8.5%	1 444	9.8%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 206)	(49.0%)	235	2.7%	219	2.6%	12 342	143.7%	8 590	4.9%	3 673	42.8%	2 963	35.0%
Total By Income Source	57 730	33.1%	4 214	2.4%	3 887	2.2%	108 788	62.3%	174 618	100.0%	200 614	114.9%	79 271	45.0%
Debtors Age Analysis By Customer Group														
Organs of State	3 872	67.0%	63	1.1%	48	.8%	1 796	31.1%	5 780	3.3%	-	-	-	-
Commercial	11 785	77.4%	85	.6%	98	.6%	3 249	21.4%	15 217	8.7%	-	-	-	-
Households	36 336	26.5%	3 822	2.8%	3 411	2.5%	93 605	68.2%	137 174	78.6%	200 614	146.2%	79 271	58.0%
Other	5 737	34.9%	243	1.5%	329	2.0%	10 139	61.6%	16 448	9.4%	-	-	-	-
Total By Customer Group	57 730	33.1%	4 214	2.4%	3 887	2.2%	108 788	62.3%	174 618	100.0%	200 614	114.9%	79 271	45.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	31 179	100.0%	-	-	-	-	-	-	31 179	27.9%
Bulk Water	461	100.0%	-	-	-	-	-	-	461	.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	4 677	100.0%	-	-	-	-	-	-	4 677	4.2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 121	100.0%	-	-	-	-	-	-	8 121	7.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	67 344	100.0%	-	-	-	-	-	-	67 344	60.2%
Total	111 782	100.0%	-	-	-	-	-	-	111 782	100.0%

Contact Details

Municipal Manager	Mr D McThomas	023 348 2600
Financial Manager	Mr R Ontong	023 348 4994

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGEBERG (WC026)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	663 365	667 471	207 975	31.4%	145 381	21.9%	148 515	22.3%	137 946	20.7%	639 818	95.9%	121 025	91.0%	14.0%
Property rates	52 863	52 863	52 438	99.2%	(11)	-	264	.5%	(12)	-	52 679	99.7%	85	91.4%	(114.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	(9)	-	(100.0%)
Service charges - electricity revenue	371 654	371 654	87 701	23.6%	86 883	23.4%	92 468	24.9%	94 133	25.3%	361 184	97.2%	85 692	95.1%	9.9%
Service charges - water revenue	45 612	45 612	9 052	19.8%	8 992	19.7%	9 642	21.1%	9 873	21.6%	37 558	82.3%	7 998	69.6%	23.4%
Service charges - sanitation revenue	23 307	23 307	7 721	33.1%	6 381	27.4%	6 555	28.1%	7 039	30.2%	27 695	118.8%	4 693	94.3%	50.0%
Service charges - refuse revenue	20 210	20 210	6 294	31.1%	5 260	26.0%	5 013	24.8%	4 631	22.9%	21 197	104.9%	3 785	77.1%	22.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 748	4 748	659	13.9%	751	15.8%	849	17.9%	1 343	28.3%	3 602	75.9%	736	87.1%	82.4%
Interest earned - external investments	7 712	7 712	3 418	44.3%	3 054	39.6%	3 119	40.4%	3 507	45.5%	13 099	169.8%	2 189	103.1%	60.2%
Interest earned - outstanding debtors	2 668	2 682	600	22.5%	685	25.7%	786	29.3%	650	24.2%	2 720	101.4%	266	67.0%	143.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	10 317	5 411	240	2.3%	238	2.3%	237	4.4%	214	4.0%	929	17.2%	322	13.5%	(33.4%)
Licences and permits	1 328	1 328	270	20.4%	172	13.0%	292	22.0%	236	17.8%	971	73.1%	311	79.5%	(24.2%)
Agency services	5 680	5 680	285	5.0%	2 083	36.7%	1 255	22.1%	1 373	24.2%	4 997	88.0%	273	19.3%	402.7%
Transfers recognised - operational	102 256	111 268	36 250	35.4%	28 860	28.2%	26 687	24.0%	8 997	8.1%	100 794	90.6%	5 528	83.2%	62.7%
Other own revenue	13 616	13 602	2 460	18.1%	1 645	12.1%	1 348	9.9%	5 964	43.8%	11 418	83.9%	4 659	202.2%	28.0%
Gains on disposal of PPE	1 395	1 395	587	42.1%	388	27.8%	-	-	-	-	975	69.9%	4 496	468.4%	(100.0%)
Operating Expenditure	680 023	686 225	147 935	21.8%	163 216	24.0%	156 293	22.8%	149 576	21.8%	617 020	89.9%	113 227	84.7%	32.1%
Employee related costs	201 199	189 027	46 174	22.9%	45 735	22.7%	47 136	24.9%	46 960	24.8%	186 005	98.4%	44 157	99.9%	6.3%
Remuneration of councillors	10 871	10 571	2 551	23.5%	2 446	22.5%	2 898	27.4%	2 662	25.2%	10 558	99.9%	2 551	99.3%	4.4%
Debt impairment	14 426	9 766	-	-	2 957	20.5%	-	-	-	-	2 957	30.3%	1 894	88.1%	(100.0%)
Depreciation and asset impairment	29 194	27 987	-	-	13 742	47.1%	-	-	-	-	13 742	49.1%	4 136	66.6%	(100.0%)
Finance charges	13 228	11 525	2 249	17.0%	1 903	14.4%	2 237	19.4%	1 715	14.9%	8 105	70.3%	1 382	59.5%	24.1%
Bulk purchases	289 863	289 863	78 285	27.0%	65 740	22.7%	76 348	26.3%	71 364	24.6%	291 738	100.6%	39 051	88.1%	82.7%
Other Materials	22 639	23 634	3 355	14.8%	3 587	15.8%	3 730	15.8%	4 508	19.1%	15 180	64.2%	84	2.5%	5 249.8%
Contracted services	41 861	52 795	4 830	11.5%	5 742	13.7%	10 168	19.3%	13 798	26.1%	34 538	65.4%	1 945	7.7%	609.4%
Transfers and grants	7 983	8 263	876	11.0%	31	.4%	226	2.7%	447	5.4%	1 580	19.1%	-	1.7%	(100.0%)
Other expenditure	48 182	62 217	9 615	20.0%	21 332	44.3%	13 550	21.8%	8 120	13.1%	52 617	84.6%	18 026	159.1%	(55.0%)
Loss on disposal of PPE	578	578	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(16 658)	(18 754)	60 040		(17 835)		(7 778)		(11 629)		22 798		7 798		
Transfers recognised - capital	29 743	57 933	20 995	70.6%	22 191	74.6%	4 848	8.4%	9 900	17.1%	57 935	100.0%	5 775	82.5%	71.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 085	39 179	81 035		4 356		(2 930)		(1 729)		80 733		13 573		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	13 085	39 179	81 035		4 356		(2 930)		(1 729)		80 733		13 573		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 085	39 179	81 035		4 356		(2 930)		(1 729)		80 733		13 573		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 085	39 179	81 035		4 356		(2 930)		(1 729)		80 733		13 573		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	88 111	236 900	25 139	28.5%	33 209	37.7%	9 779	4.1%	23 909	10.1%	92 036	38.8%	14 363	75.5%	66.5%
National Government	18 793	48 180	3 931	20.9%	5 909	31.4%	1 875	3.9%	9 174	19.0%	20 888	43.4%	930	77.1%	886.0%
Provincial Government	10 500	65 942	15 395	146.6%	15 310	145.8%	1 837	2.8%	122	.2%	32 665	49.5%	4 844	64.1%	(97.5%)
District Municipality	450	2 000	5	1.0%	-	-	-	-	605	30.2%	609	30.5%	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 743	116 122	19 330	65.0%	21 219	71.3%	3 712	3.2%	9 900	8.5%	54 162	46.6%	5 775	72.5%	71.4%
Borrowing	20 124	15 825	-	-	592	2.9%	262	1.7%	4 701	29.7%	5 556	35.1%	-	-	(100.0%)
Internally generated funds	38 244	70 970	5 809	15.2%	11 397	29.8%	5 805	8.2%	9 307	13.1%	32 318	45.5%	8 589	79.4%	8.4%
Public contributions and donations	-	33 983	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	88 111	236 900	25 139	28.5%	33 209	37.7%	9 779	4.1%	23 909	10.1%	92 036	38.8%	14 363	75.5%	66.5%
Governance and Administration	7 870	23 258	2 682	34.1%	4 594	58.4%	443	1.9%	1 259	5.4%	8 977	38.6%	1 067	66.4%	17.9%
Executive & Council	-	16 114	2 241	-	4 178	-	46	.3%	116	.7%	6 581	40.8%	507	94.6%	(77.1%)
Budget & Treasury Office	7 870	438	-	-	184	2.3%	-	-	-	-	184	42.0%	56	16.9%	(100.0%)
Corporate Services	-	6 706	441	-	232	-	397	5.9%	1 142	17.0%	2 213	33.0%	505	303.3%	126.4%
Community and Public Safety	20 010	91 881	17 784	88.9%	20 301	101.5%	2 147	2.3%	2 825	3.1%	43 057	46.9%	671	20.9%	321.1%
Community & Social Services	1 919	4 460	26	1.4%	809	42.2%	58	1.3%	607	13.6%	1 502	33.7%	607	53.4%	.2%
Sport And Recreation	7 591	30 651	3 935	51.8%	6 980	92.0%	193	.6%	2 088	6.8%	13 197	43.1%	64	11.3%	3 148.8%
Public Safety	-	311	-	-	-	-	-	-	129	41.5%	129	41.5%	-	-	(100.0%)
Housing	10 500	56 458	13 822	131.6%	12 511	119.2%	1 895	3.4%	-	-	28 229	50.0%	-	78.5%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 247	46 032	826	4.8%	3 716	21.5%	3 562	7.7%	10 720	23.3%	18 823	40.9%	3 672	126.0%	191.9%
Planning and Development	1 115	1 802	-	-	868	77.8%	-	-	-	-	868	48.2%	982	1 617.9%	(100.0%)
Road Transport	16 132	44 230	826	5.1%	2 848	17.7%	3 562	8.1%	10 720	24.2%	17 955	40.6%	2 690	74.0%	298.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	42 984	75 729	3 848	9.0%	4 599	10.7%	3 627	4.8%	9 106	12.0%	21 179	28.0%	8 953	85.6%	1.7%
Electricity	27 779	33 525	1 515	5.5%	1 633	5.9%	1 687	5.0%	7 671	22.9%	12 506	37.3%	1 377	83.7%	457.2%
Water	10 150	18 663	1 573	15.5%	2 799	27.6%	(58)	(.3%)	171	.9%	4 485	24.0%	7 427	87.0%	(97.7%)
Waste Water Management	-	8 063	-	-	-	-	-	-	-	-	-	-	99	63.8%	(100.0%)
Waste Management	5 055	15 478	760	15.0%	166	3.3%	1 997	12.9%	1 264	8.2%	4 187	27.1%	51	41.0%	2 379.3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	675 653	695 913	228 388	33.8%	167 189	24.7%	157 539	22.6%	147 850	21.2%	700 967	100.7%	156 984	108.9%	(5.8%)
Property rates, penalties and collection charges	51 805	51 805	52 438	101.2%	(6)	-	264	.5%	(12)	-	52 684	101.7%	8 079	85.8%	(100.1%)
Service charges	451 567	451 567	110 767	24.5%	107 515	23.8%	117 854	26.1%	115 674	25.6%	451 811	100.1%	127 149	114.4%	(9.0%)
Other revenue	29 955	26 385	3 915	13.1%	4 890	16.3%	3 983	15.1%	9 133	34.6%	21 921	83.1%	17 403	297.6%	(47.5%)
Government - operating	102 256	106 968	37 914	37.1%	28 860	28.2%	26 687	24.9%	8 997	8.4%	102 459	95.8%	73	67.6%	12 205.1%
Government - capital	29 743	48 847	19 335	65.0%	22 191	74.6%	4 848	9.9%	9 900	20.3%	56 275	115.2%	2 644	95.4%	274.4%
Interest	10 327	10 340	4 018	38.9%	3 739	36.2%	3 903	37.7%	4 157	40.2%	15 817	153.0%	1 635	80.4%	154.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(628 175)	(632 519)	(203 632)	32.4%	(127 248)	20.3%	(133 661)	21.1%	(154 075)	24.4%	(618 615)	97.8%	(141 643)	107.9%	8.8%
Suppliers and employees	(606 965)	(612 731)	(200 507)	33.0%	(125 313)	20.6%	(131 197)	21.4%	(151 913)	24.8%	(608 930)	99.4%	(141 369)	111.0%	7.5%
Finance charges	(13 228)	(11 525)	(2 249)	17.0%	(1 903)	14.4%	(2 237)	19.4%	(1 715)	14.9%	(8 105)	70.3%	(274)	19.4%	526.7%
Transfers and grants	(7 983)	(8 263)	(876)	11.0%	(31)	.4%	(226)	2.7%	(447)	5.4%	(1 580)	19.1%	-	1.7%	(100.0%)
Net Cash from/(used) Operating Activities	47 478	63 394	24 756	52.1%	39 941	84.1%	23 879	37.7%	(6 225)	(9.8%)	82 351	129.9%	15 341	119.7%	(140.6%)
Cash Flow from Investing Activities															
Receipts	815	(2 683)	(788)	(96.7%)	(78)	(9.6%)	(865)	32.2%	(1 233)	45.9%	(2 964)	110.5%	339	(352.4%)	(463.3%)
Proceeds on disposal of PPE	817	817	587	71.9%	388	47.5%	-	-	-	-	975	119.4%	277	1 177.3%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(3 500)	(1 375)	-	(466)	-	(865)	24.7%	(1 233)	35.2%	(3 939)	112.5%	62	-	(2 081.1%)
Decrease (increase) in non-current investments	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(88 111)	(98 167)	(25 139)	28.5%	(33 209)	37.7%	(9 779)	10.0%	(23 909)	24.4%	(92 036)	93.8%	(14 521)	72.7%	64.7%
Capital assets	(88 111)	(98 167)	(25 139)	28.5%	(33 209)	37.7%	(9 779)	10.0%	(23 909)	24.4%	(92 036)	93.8%	(14 521)	72.7%	64.7%
Net Cash from/(used) Investing Activities	(87 297)	(100 850)	(25 927)	29.7%	(33 287)	38.1%	(10 643)	10.6%	(25 141)	24.9%	(94 999)	94.2%	(14 181)	52.6%	77.3%
Cash Flow from Financing Activities															
Receipts	21 165	8 991	168	.8%	361	1.7%	412	4.6%	186	2.1%	1 128	12.5%	257	294.6%	(27.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	20 537	8 325	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	628	665	168	26.7%	361	57.5%	412	62.0%	186	28.0%	1 128	169.5%	257	294.6%	(27.6%)
Payments	(4 764)	(1 496)	(804)	16.9%	(1 177)	24.7%	(769)	51.4%	(745)	49.8%	(3 496)	233.7%	(1 114)	91.9%	(33.1%)
Repayment of borrowing	(4 764)	(1 496)	(804)	16.9%	(1 177)	24.7%	(769)	51.4%	(745)	49.8%	(3 496)	233.7%	(1 114)	91.9%	(33.1%)
Net Cash from/(used) Financing Activities	16 401	7 495	(636)	(3.9%)	(816)	(5.0%)	(356)	(4.8%)	(559)	(7.5%)	(2 368)	(31.6%)	(857)	64.8%	(34.8%)
Net Increase/(Decrease) in cash held	(23 418)	(29 961)	(1 808)	7.7%	5 838	(24.9%)	12 879	(43.0%)	(31 925)	106.6%	(15 016)	50.1%	302	(587.6%)	(10 656.0%)
Cash/cash equivalents at the year begin:	109 313	149 135	149 135	136.4%	147 327	134.8%	153 165	102.7%	166 044	111.3%	149 135	100.0%	148 834	100.0%	11.6%
Cash/cash equivalents at the year end:	85 895	119 174	147 327	171.5%	153 165	178.3%	166 044	139.3%	134 119	112.5%	134 119	112.5%	149 136	136.4%	(10.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 478	21.1%	597	8.5%	400	5.7%	4 529	64.7%	7 004	10.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 176	86.4%	745	3.0%	516	2.1%	2 066	8.4%	24 504	35.4%	-	-	213	1.0%
Receivables from Non-exchange Transactions - Property Rates	2 382	19.3%	247	2.0%	205	1.7%	9 511	77.0%	12 345	17.8%	-	-	284	2.0%
Receivables from Exchange Transactions - Waste Water Management	2 026	26.4%	442	5.8%	362	4.7%	4 848	63.1%	7 677	11.1%	-	-	43	1.0%
Receivables from Exchange Transactions - Waste Management	1 890	29.4%	402	6.3%	330	5.1%	3 800	59.2%	6 421	9.3%	-	-	13	-
Receivables from Exchange Transactions - Property Rental Debtors	206	11.9%	67	3.9%	115	6.7%	1 336	77.5%	1 724	2.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	571	6.0%	204	2.2%	150	1.6%	8 566	90.3%	9 491	13.7%	-	-	960	10.0%
Total By Income Source	29 729	43.0%	2 703	3.9%	2 077	3.0%	34 657	50.1%	69 167	100.0%	-	-	1 513	2.0%
Debtors Age Analysis By Customer Group														
Organs of State	645	31.2%	122	5.9%	103	5.0%	1 193	57.9%	2 063	3.0%	-	-	33	2.0%
Commercial	6 799	75.4%	187	2.1%	120	1.3%	1 915	21.2%	9 022	13.0%	-	-	100	1.0%
Households	9 153	23.0%	1 839	4.6%	1 455	3.7%	27 358	68.7%	39 805	57.5%	-	-	1 137	3.0%
Other	13 132	71.8%	555	3.0%	400	2.2%	4 190	22.9%	18 277	26.4%	-	-	244	1.0%
Total By Customer Group	29 729	43.0%	2 703	3.9%	2 077	3.0%	34 657	50.1%	69 167	100.0%	-	-	1 513	2.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	32 746	100.0%	-	-	-	-	-	-	32 746	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	32 746	100.0%	-	-	-	-	-	-	32 746	100.0%

Contact Details

Municipal Manager	Mr S A Mokweni	023 615 8000
Financial Manager	Mr B Brown	023 615 8031

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE WINELANDS DM (DC2)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	407 425	435 029	113 634	27.9%	108 399	26.6%	116 117	26.7%	75 207	17.3%	413 358	95.0%	81 516	97.9%	(7.7%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	11	-	(100.0%)
Rental of facilities and equipment	131	220	17	12.8%	79	60.1%	62	28.2%	63	28.5%	220	100.1%	32	94.6%	98.2%
Interest earned - external investments	51 850	54 000	2 437	4.7%	4 430	8.5%	7 578	14.0%	41 426	76.7%	55 871	103.5%	33 225	104.9%	24.7%
Interest earned - outstanding debtors	-	-	-	-	2	-	-	-	-	-	2	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	250	300	78	31.0%	139	55.6%	125	41.5%	189	62.8%	530	176.6%	106	149.3%	77.5%
Agency services	120 768	128 390	13 804	11.4%	25 524	21.1%	39 555	30.8%	30 029	23.4%	108 912	84.8%	47 305	90.7%	(36.5%)
Transfers recognised - operational	233 097	236 023	97 199	41.7%	76 910	33.0%	59 169	25.1%	1 338	.6%	234 617	99.4%	280	100.0%	377.6%
Other own revenue	1 330	16 097	99	7.4%	1 316	98.9%	9 629	59.8%	2 162	13.4%	13 206	82.0%	557	78.5%	288.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	405 077	433 084	68 941	17.0%	100 081	24.7%	104 007	24.0%	96 159	22.2%	369 188	85.2%	104 581	87.6%	(8.1%)
Employee related costs	212 705	211 612	43 277	20.3%	51 239	24.1%	48 341	22.8%	48 206	22.8%	191 063	90.3%	52 506	95.1%	(8.2%)
Remuneration of councillors	11 746	12 458	2 913	24.8%	2 937	25.0%	3 217	25.8%	3 040	24.4%	12 107	97.2%	2 841	99.0%	7.0%
Debt impairment	5 571	1 186	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 000	9 990	-	-	5 020	50.2%	33	.3%	5 464	54.7%	10 517	105.3%	10 000	100.0%	(45.4%)
Finance charges	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	17 999	33 566	2 941	16.3%	7 707	42.8%	14 344	42.7%	2 935	8.7%	27 927	83.2%	2 638	85.1%	11.3%
Contracted services	67 206	62 673	4 304	6.4%	12 583	18.7%	13 103	20.9%	12 739	20.3%	42 730	68.2%	18 822	76.9%	(32.3%)
Transfers and grants	9 271	11 656	3 270	35.3%	2 059	22.2%	1 992	17.1%	4 010	34.4%	11 331	97.2%	2 089	92.7%	91.9%
Other expenditure	70 552	89 923	12 235	17.3%	18 536	26.3%	22 977	25.6%	19 674	21.9%	73 422	81.6%	15 658	75.7%	25.6%
Loss on disposal of PPE	20	20	-	-	-	-	-	-	91	456.0%	91	456.0%	26	131.6%	246.6%
Surplus/(Deficit)	2 348	1 945	44 694		8 318		12 111		(20 952)		44 170		(23 065)		
Transfers recognised - capital	(2 348)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	1 945	44 694		8 318		12 111		(20 952)		44 170		(23 065)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	1 945	44 694		8 318		12 111		(20 952)		44 170		(23 065)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	1 945	44 694		8 318		12 111		(20 952)		44 170		(23 065)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	1 945	44 694		8 318		12 111		(20 952)		44 170		(23 065)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	31 481	16 813	66	.2%	5 042	16.0%	5 124	30.5%	3 987	23.7%	14 218	84.6%	10 288	90.0%	(61.2%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	2 348	1 945	28	1.2%	1 079	45.9%	182	9.4%	250	12.8%	1 539	79.1%	1 271	88.6%	(80.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 348	1 945	28	1.2%	1 079	45.9%	182	9.4%	250	12.8%	1 539	79.1%	1 271	88.6%	(80.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29 133	14 868	38	.1%	3 963	13.6%	4 942	33.2%	3 737	25.1%	12 679	85.3%	9 017	90.2%	(58.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	31 481	16 813	66	.2%	5 042	16.0%	5 124	30.5%	3 987	23.7%	14 218	84.6%	10 288	90.0%	(61.2%)
Governance and Administration	12 749	5 068	34	.3%	1 351	10.6%	221	4.4%	2 626	51.8%	4 232	83.5%	5 008	113.7%	(47.6%)
Executive & Council	7	3	-	-	1	17.8%	-	-	-	-	1	40.5%	-	147.7%	-
Budget & Treasury Office	12 743	5 065	-	-	-	-	10	.2%	-	-	10	.2%	2 182	34.4%	(100.0%)
Corporate Services	-	-	34	-	1 350	-	211	-	2 626	-	4 221	-	2 826	-	(7.1%)
Community and Public Safety	11 729	6 200	4	-	2 121	18.1%	3 402	54.9%	380	6.1%	5 906	95.3%	4 409	86.5%	(91.4%)
Community & Social Services	419	267	2	.5%	19	4.5%	14	5.4%	81	30.4%	117	43.7%	1	.5%	9 812.2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	11 280	5 914	-	-	2 102	18.6%	3 371	57.0%	292	4.9%	5 764	97.5%	4 408	92.2%	(93.4%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	30	19	1	4.2%	-	-	17	88.6%	7	36.1%	25	131.2%	-	81.8%	(100.0%)
Economic and Environmental Services	7 003	5 545	28	.4%	1 570	22.4%	1 501	27.1%	981	17.7%	4 080	73.6%	598	40.0%	64.2%
Planning and Development	4 655	3 600	-	-	491	10.6%	1 319	36.6%	731	20.3%	2 541	70.6%	-	6.7%	(100.0%)
Road Transport	2 348	1 945	28	1.2%	1 079	45.9%	182	9.4%	250	12.8%	1 539	79.1%	598	91.5%	(58.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	274	100.0%	(100.0%)

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	407 425	414 029	127 376	31.3%	111 033	27.3%	113 451	27.4%	54 434	13.1%	406 294	98.1%	56 138	95.8%	(3.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	122 478	128 507	27 740	22.6%	29 691	24.2%	46 704	36.3%	33 055	25.7%	137 190	106.8%	45 299	103.3%	(27.0%)
Government - operating	233 097	234 523	97 199	41.7%	76 910	33.0%	59 169	25.2%	1 338	.6%	234 617	100.0%	280	100.6%	377.6%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	51 850	51 000	2 437	4.7%	4 431	8.5%	7 578	14.9%	20 040	39.3%	34 487	67.6%	10 559	60.8%	89.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(377 466)	(372 671)	(70 283)	18.6%	(85 732)	22.7%	(106 580)	28.6%	(89 225)	23.9%	(351 820)	94.4%	(97 989)	88.2%	(8.9%)
Suppliers and employees	(368 187)	(363 400)	(67 013)	18.2%	(83 673)	22.7%	(104 587)	28.8%	(85 215)	23.4%	(340 488)	93.7%	(95 899)	88.1%	(11.1%)
Finance charges	(8)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(9 271)	(9 271)	(3 270)	35.3%	(2 059)	22.2%	(1 992)	21.5%	(4 010)	43.3%	(11 331)	122.2%	(2 089)	92.7%	91.9%
Net Cash from/(used) Operating Activities	29 959	41 358	57 093	190.6%	25 301	84.5%	6 871	16.6%	(34 791)	(84.1%)	54 474	131.7%	(41 851)	315.5%	(16.9%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(31 481)	(16 813)	(66)	2%	(5 042)	16.0%	(5 124)	30.5%	(3 987)	23.7%	(14 218)	84.6%	(10 288)	90.0%	(61.2%)
Capital assets	(31 481)	(16 813)	(66)	2%	(5 042)	16.0%	(5 124)	30.5%	(3 987)	23.7%	(14 218)	84.6%	(10 288)	90.0%	(61.2%)
Net Cash from/(used) Investing Activities	(31 481)	(16 813)	(66)	2%	(5 042)	16.0%	(5 124)	30.5%	(3 987)	23.7%	(14 218)	84.6%	(10 288)	90.0%	(61.2%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 522)	24 545	57 027	(3 747.2%)	20 259	(1 331.2%)	1 747	7.1%	(38 778)	(158.0%)	40 256	164.0%	(52 139)	(344.3%)	(25.6%)
Cash/cash equivalents at the year begin:	592 131	616 034	616 034	104.0%	673 061	113.7%	693 321	112.5%	695 068	112.8%	616 034	100.0%	668 173	100.0%	4.0%
Cash/cash equivalents at the year end:	590 609	640 579	673 061	114.0%	693 321	117.4%	695 068	108.5%	656 290	102.5%	656 290	102.5%	616 034	105.3%	6.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	102	30.5%	15	4.5%	16	4.8%	202	60.2%	336	100.0%	2 258	671.8%	-	-
Total By Income Source	102	30.5%	15	4.5%	16	4.8%	202	60.2%	336	100.0%	2 258	671.8%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	102	30.5%	15	4.5%	16	4.8%	202	60.2%	336	100.0%	2 258	671.8%	-	-
Total By Customer Group	102	30.5%	15	4.5%	16	4.8%	202	60.2%	336	100.0%	2 258	671.8%	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Henry Prins	021 888 5130
Financial Manager	Ms Fiona Du Raan-Groenewald	021 888 5277

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	532 674	561 759	128 016	24.0%	92 988	17.5%	80 645	14.4%	88 797	15.8%	390 446	69.5%	115 062	93.1%	(22.8%)
Property rates	100 604	100 604	49 964	49.7%	17 286	17.2%	12 857	12.8%	21 659	21.5%	101 766	101.2%	20 998	102.3%	3.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	85 712	86 762	25 594	29.9%	20 494	23.9%	20 806	24.0%	21 174	24.4%	88 068	101.5%	15 209	90.1%	39.2%
Service charges - water revenue	72 708	66 897	19 906	27.4%	21 062	29.0%	15 028	22.5%	16 039	24.0%	72 034	107.7%	21 596	127.1%	(25.7%)
Service charges - sanitation revenue	32 562	33 570	9 614	29.5%	9 506	29.2%	8 385	25.0%	2 976	8.9%	30 480	90.8%	12 132	134.4%	(75.5%)
Service charges - refuse revenue	34 047	35 105	10 962	32.2%	9 568	28.1%	7 950	22.6%	4 235	12.1%	32 715	93.2%	12 805	144.6%	(66.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 035	2 035	406	19.9%	343	16.8%	705	34.6%	453	22.3%	1 906	93.7%	397	105.9%	14.2%
Interest earned - external investments	6 159	6 159	611	9.9%	1 992	32.3%	1 496	24.3%	3 115	50.6%	7 215	117.1%	2 204	124.8%	41.3%
Interest earned - outstanding debtors	8 000	16 000	3 912	48.9%	4 149	51.9%	4 204	26.3%	4 209	26.3%	16 474	103.0%	5 815	215.1%	(27.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	32 119	50 276	1 968	6.1%	978	3.0%	368	.7%	(692)	(1.4%)	2 622	5.2%	3 155	30.4%	(121.9%)
Licences and permits	58	32	8	14.5%	7	11.8%	12	36.9%	9	26.7%	36	111.5%	7	56.7%	26.7%
Agency services	6 146	6 549	1 667	27.1%	1 632	26.6%	1 410	21.5%	1 437	21.9%	6 147	93.9%	1 729	157.6%	(16.9%)
Transfers recognised - operational	146 043	151 388	2 328	1.6%	4 724	3.2%	4 181	2.8%	11 933	7.9%	23 166	15.3%	16 935	57.2%	(29.5%)
Other own revenue	6 481	6 383	1 077	16.6%	1 248	19.3%	3 244	50.8%	2 250	35.2%	7 819	122.5%	2 080	110.8%	8.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	20.0%	-
Operating Expenditure	551 182	580 824	106 696	19.4%	115 556	21.0%	112 089	19.3%	155 890	26.8%	490 230	84.4%	111 535	82.2%	39.8%
Employee related costs	201 998	202 057	47 395	23.5%	48 067	23.8%	46 041	22.8%	46 496	23.0%	187 998	93.0%	43 707	96.5%	6.4%
Remuneration of councillors	12 179	12 179	2 841	23.3%	2 829	23.2%	3 150	25.9%	2 852	23.4%	11 672	95.8%	2 851	99.2%	-
Debt impairment	57 890	80 189	14 473	25.0%	14 473	25.0%	20 047	25.0%	49 063	61.2%	98 055	122.3%	12 566	100.0%	290.4%
Depreciation and asset impairment	31 305	31 305	-	-	-	-	12 450	39.8%	4 733	15.1%	17 183	54.9%	-	-	(100.0%)
Finance charges	22 362	22 362	2 009	9.0%	2 530	11.3%	1 935	8.7%	2 370	10.6%	8 844	39.6%	2 643	51.4%	(10.3%)
Bulk purchases	75 374	75 374	17 723	23.5%	20 492	27.2%	12 824	17.0%	18 062	24.0%	69 102	91.7%	9 110	86.4%	98.3%
Other Materials	61 849	59 270	3 679	5.9%	5 096	8.2%	7 003	11.8%	10 718	18.1%	26 494	44.7%	12 458	67.7%	(14.0%)
Contracted services	44 695	53 920	4 145	9.3%	9 050	20.2%	8 112	15.0%	13 446	24.9%	34 753	64.5%	12 799	57.7%	5.1%
Transfers and grants	232	347	-	-	117	50.5%	-	-	15	4.3%	132	38.2%	43	80.3%	(64.9%)
Other expenditure	43 298	43 821	14 432	33.3%	12 903	29.8%	526	1.2%	8 135	18.6%	35 996	82.1%	15 358	100.4%	(47.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(18 508)	(19 065)	21 320		(22 568)		(31 444)		(67 093)		(99 784)		3 527		
Transfers recognised - capital	47 348	42 878	2 847	6.0%	6 716	14.2%	4 526	10.6%	10 892	25.4%	24 980	58.3%	7 179	44.4%	51.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 840	23 814	24 167		(15 852)		(26 918)		(56 201)		(74 804)		10 706		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 840	23 814	24 167		(15 852)		(26 918)		(56 201)		(74 804)		10 706		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 840	23 814	24 167		(15 852)		(26 918)		(56 201)		(74 804)		10 706		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 840	23 814	24 167		(15 852)		(26 918)		(56 201)		(74 804)		10 706		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	78 756	73 261	6 607	8.4%	9 733	12.4%	7 714	10.5%	34 825	47.5%	58 878	80.4%	31 387	62.0%	11.0%
National Government	22 489	23 217	4 377	19.5%	6 592	29.3%	3 666	15.8%	11 955	51.5%	26 589	114.5%	14 006	84.8%	(14.6%)
Provincial Government	24 859	19 413	488	2.0%	127	.5%	415	2.1%	9 412	48.5%	10 442	53.8%	2 934	41.4%	220.8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 348	42 630	4 865	10.3%	6 719	14.2%	4 081	9.6%	21 366	50.1%	37 031	86.9%	16 940	61.3%	26.1%
Borrowing	10 420	14 145	811	7.8%	1 203	11.5%	1 511	10.7%	7 860	55.6%	11 384	80.5%	6 494	75.1%	21.0%
Internally generated funds	20 988	16 486	932	4.4%	1 811	8.6%	2 121	12.9%	5 599	34.0%	10 463	63.5%	7 953	57.4%	(29.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	78 756	73 261	6 607	8.4%	9 733	12.4%	7 714	10.5%	34 825	47.5%	58 878	80.4%	31 387	62.0%	11.0%
Governance and Administration	6 149	6 660	314	5.1%	70	1.1%	501	7.5%	2 591	38.9%	3 476	52.2%	1 050	65.3%	146.7%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	6 149	6 654	314	5.1%	69	1.1%	498	7.5%	2 591	38.9%	3 471	52.2%	-	.4%	(100.0%)
Corporate Services	-	6	-	-	1	-	3	60.0%	-	-	4	77.3%	1 050	-	(100.0%)
Community and Public Safety	26 058	20 085	586	2.2%	255	1.0%	440	2.2%	9 600	47.8%	10 880	54.2%	3 063	44.3%	213.5%
Community & Social Services	358	400	-	-	23	6.3%	76	19.0%	227	56.7%	325	81.4%	254	59.4%	(10.9%)
Sport And Recreation	1 600	1 600	98	6.1%	107	6.7%	-	-	565	35.3%	769	48.1%	442	86.1%	27.6%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	1 114	-	(100.0%)
Housing	24 100	18 085	488	2.0%	125	.5%	364	2.0%	8 809	48.7%	9 786	54.1%	1 252	38.8%	603.5%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 277	2 150	-	-	833	11.5%	170	7.9%	943	43.9%	1 947	90.6%	6 734	61.7%	(86.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	17	49.7%	(100.0%)
Road Transport	7 277	2 150	-	-	833	11.5%	170	7.9%	943	43.9%	1 947	90.6%	6 717	61.8%	(86.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	39 272	44 367	5 707	14.5%	8 574	21.8%	6 603	14.9%	21 691	48.9%	42 575	96.0%	20 539	72.4%	5.6%
Electricity	3 515	5 105	519	14.8%	926	26.3%	891	17.5%	1 894	37.1%	4 231	82.9%	6 841	81.0%	(72.3%)
Water	6 336	8 803	811	12.8%	4 021	63.5%	1 948	22.1%	1 131	12.9%	7 911	89.9%	9 704	84.8%	(88.3%)
Waste Water Management	18 686	18 413	3 738	20.0%	3 627	19.4%	2 757	15.0%	8 264	44.9%	18 387	99.9%	3 427	53.1%	141.1%
Waste Management	10 734	12 046	639	6.0%	-	-	1 006	8.3%	10 402	86.3%	12 046	100.0%	568	27.4%	1 731.7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	508 104	488 765	164 166	32.3%	133 293	26.2%	125 027	25.6%	141 029	28.9%	563 514	115.3%	97 296	98.6%	44.9%
Property rates, penalties and collection charges	87 112	83 481	36 107	41.4%	24 392	28.0%	16 434	19.7%	24 833	29.7%	101 766	121.9%	6 417	92.4%	287.0%
Service charges	194 850	184 492	52 295	26.8%	58 280	29.9%	50 356	27.3%	62 365	33.8%	223 296	121.0%	64 306	120.3%	(3.0%)
Other revenue	19 665	20 354	3 495	17.8%	4 192	21.3%	6 271	30.8%	4 572	22.5%	18 529	91.0%	5 378	110.1%	(15.0%)
Government - operating	146 043	141 189	57 055	39.1%	32 611	22.3%	42 229	29.9%	30 622	21.7%	162 518	115.1%	13 838	100.9%	121.3%
Government - capital	47 348	39 813	14 195	30.0%	8 038	17.0%	5 418	13.6%	6 065	15.2%	33 716	84.7%	7 704	49.7%	(21.3%)
Interest	13 086	19 435	1 017	7.8%	5 780	44.2%	4 319	22.2%	12 572	64.7%	23 688	121.9%	(348)	104.0%	(3 717.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(454 373)	(430 063)	(118 941)	26.2%	(97 866)	21.5%	(99 919)	23.2%	(132 284)	30.8%	(449 009)	104.4%	(63 784)	91.7%	107.4%
Suppliers and employees	(441 358)	(416 933)	(116 313)	26.4%	(91 657)	20.8%	(97 984)	23.5%	(130 518)	31.3%	(436 471)	104.7%	(67 786)	93.2%	92.5%
Finance charges	(12 783)	(12 783)	(2 628)	20.6%	(7 006)	54.8%	(1 935)	15.1%	(1 751)	13.7%	(13 320)	104.2%	(3 785)	109.0%	(53.7%)
Transfers and grants	(232)	(347)	-	-	798	(343.4%)	-	-	(15)	4.3%	783	(225.8%)	7 787	(5 512.0%)	(100.2%)
Net Cash from/(used) Operating Activities	53 731	58 702	45 225	84.2%	35 427	65.9%	25 108	42.8%	8 745	14.9%	114 505	195.1%	33 511	133.0%	(73.9%)
Cash Flow from Investing Activities															
Receipts	1	155	(923)	(68 104.4%)	0	27.0%	0	.2%	954	616.5%	31	20.1%	0	20.2%	299 872.3%
Proceeds on disposal of PPE	-	140	-	-	-	-	-	-	30	21.3%	30	21.3%	-	20.0%	(100.0%)
Decrease in non-current debtors	1	15	0	18.0%	0	27.0%	0	2.5%	0	2.5%	1	9.1%	0	94.3%	15.1%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(924)	-	-	-	-	-	924	-	-	-	-	-	(100.0%)
Payments	(78 756)	(73 261)	(6 607)	8.4%	(9 733)	12.4%	(7 714)	10.5%	(34 825)	47.5%	(58 878)	80.4%	(31 387)	62.0%	11.0%
Capital assets	(78 756)	(73 261)	(6 607)	8.4%	(9 733)	12.4%	(7 714)	10.5%	(34 825)	47.5%	(58 878)	80.4%	(31 387)	62.0%	11.0%
Net Cash from/(used) Investing Activities	(78 754)	(73 107)	(7 530)	9.6%	(9 732)	12.4%	(7 713)	10.6%	(33 871)	46.3%	(58 847)	80.5%	(31 386)	62.2%	7.9%
Cash Flow from Financing Activities															
Receipts	10 710	14 427	14	.1%	36	.3%	(13)	(.1%)	10 302	71.4%	10 339	71.7%	(51)	(.8%)	(20 296.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 420	14 145	-	-	-	-	-	-	10 420	73.7%	10 420	73.7%	-	-	(100.0%)
Increase (decrease) in consumer deposits	290	282	14	4.7%	36	12.5%	(13)	(4.5%)	(119)	(42.1%)	(82)	(28.9%)	(51)	(213.1%)	132.9%
Payments	(8 463)	(9 235)	(1 883)	22.2%	(2 502)	29.6%	(1 217)	13.2%	(2 526)	27.3%	(8 128)	88.0%	(2 945)	119.3%	(14.2%)
Repayment of borrowing	(8 463)	(9 235)	(1 883)	22.2%	(2 502)	29.6%	(1 217)	13.2%	(2 526)	27.3%	(8 128)	88.0%	(2 945)	119.3%	(14.2%)
Net Cash from/(used) Financing Activities	2 247	5 192	(1 869)	(83.2%)	(2 466)	(109.7%)	(1 230)	(23.7%)	7 776	149.8%	2 211	42.6%	(2 996)	(38.3%)	(359.6%)
Net Increase/(Decrease) in cash held	(22 776)	(9 212)	35 826	(157.3%)	23 229	(102.0%)	16 165	(175.5%)	(17 350)	188.3%	57 869	(628.2%)	(871)	(86.8%)	1 892.3%
Cash/cash equivalents at the year begin:	41 611	63 901	84 041	202.0%	119 867	288.1%	143 096	223.9%	159 261	249.2%	84 041	131.5%	84 912	100.0%	87.6%
Cash/cash equivalents at the year end:	18 835	54 688	119 867	636.4%	143 096	759.7%	159 261	291.2%	141 910	259.5%	141 910	259.5%	84 041	202.0%	68.9%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 431	14.0%	5 317	11.6%	1 079	2.3%	33 114	72.1%	45 942	23.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 476	67.5%	1 234	18.6%	143	2.2%	776	11.7%	6 629	3.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 089	17.6%	1 991	5.8%	880	2.6%	25 540	74.0%	34 500	17.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 622	7.8%	1 593	4.7%	1 188	3.5%	28 288	84.0%	33 691	17.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 998	7.5%	1 754	4.4%	1 257	3.1%	33 994	85.0%	40 004	20.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	73	13.5%	91	16.7%	61	11.1%	320	58.7%	545	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 517	3.7%	1 198	2.9%	1 210	3.0%	36 727	90.3%	40 651	20.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 991)	134.9%	66	(1.8%)	72	(1.9%)	1 153	(31.2%)	(3 699)	(1.9%)	-	-	-	-
Total By Income Source	19 215	9.7%	13 245	6.7%	5 889	3.0%	159 912	80.7%	198 262	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	314	11.0%	973	34.1%	101	3.5%	1 468	51.4%	2 855	1.4%	-	-	-	-
Commercial	5 102	43.8%	3 851	33.0%	158	1.4%	2 542	21.8%	11 652	5.9%	-	-	-	-
Households	7 964	20.1%	3 794	9.6%	1 808	4.6%	26 094	65.8%	39 661	20.0%	-	-	-	-
Other	5 835	4.0%	4 628	3.2%	3 822	2.7%	129 809	90.1%	144 093	72.7%	-	-	-	-
Total By Customer Group	19 215	9.7%	13 245	6.7%	5 889	3.0%	159 912	80.7%	198 262	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Gerrit Matthyse	028 214 3300
Financial Manager	Mr D Louw	028 214 3300

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	1 080 228	1 083 298	281 986	26.1%	284 966	26.4%	289 741	26.7%	258 786	23.9%	1 115 480	103.0%	286 824	100.9%	(9.8%)
Property rates	234 998	234 998	60 140	25.6%	57 612	24.5%	58 084	24.7%	57 438	24.4%	233 274	99.3%	53 114	100.0%	8.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	362 784	362 724	95 071	26.2%	93 350	25.7%	95 260	26.3%	92 943	25.6%	376 624	103.8%	88 025	103.3%	5.6%
Service charges - water revenue	116 781	124 231	27 866	23.9%	31 904	27.3%	37 995	30.6%	30 538	24.6%	128 303	103.3%	26 536	95.0%	15.1%
Service charges - sanitation revenue	73 164	76 164	17 775	24.3%	19 444	26.6%	21 612	28.4%	18 930	24.9%	77 762	102.1%	17 601	98.9%	7.6%
Service charges - refuse revenue	60 990	60 990	15 535	25.5%	15 466	25.4%	15 572	25.5%	15 215	24.9%	61 788	101.3%	14 577	101.5%	4.4%
Service charges - other	-	610	120	-	169	-	215	35.3%	165	27.0%	670	109.8%	209	-	(21.1%)
Rental of facilities and equipment	3 679	3 679	1 300	35.3%	843	22.9%	856	23.3%	1 124	30.6%	4 123	112.1%	1 181	119.3%	(4.8%)
Interest earned - external investments	21 001	29 201	4 808	22.9%	10 423	49.6%	7 620	26.1%	18 916	64.8%	41 767	143.0%	13 672	155.8%	38.4%
Interest earned - outstanding debtors	3 700	3 705	945	25.5%	1 008	27.2%	1 143	30.9%	1 096	29.6%	4 193	113.2%	930	121.5%	17.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Fines	34 965	30 165	7 475	21.4%	7 772	22.2%	7 898	26.2%	7 699	25.5%	30 844	102.3%	8 316	102.0%	(7.4%)
Licences and permits	2 447	2 447	633	25.9%	611	25.0%	695	28.4%	588	24.0%	2 526	103.3%	664	106.4%	(11.5%)
Agency services	3 726	4 526	1 168	31.3%	1 244	33.4%	1 246	27.5%	1 255	27.7%	4 913	108.6%	1 203	121.4%	4.3%
Transfers recognised - operational	130 566	118 186	42 415	32.5%	36 982	28.3%	34 330	29.0%	5 858	5.0%	119 585	101.2%	31 307	90.4%	(81.3%)
Other own revenue	31 427	31 672	6 185	19.7%	8 138	25.9%	7 214	22.8%	7 021	22.2%	28 558	90.2%	9 094	115.6%	(22.8%)
Gains on disposal of PPE	-	-	549	-	-	-	-	-	-	-	549	-	20 396	90.8%	(100.0%)
Operating Expenditure	1 134 245	1 154 476	226 757	20.0%	283 255	25.0%	260 499	22.6%	331 064	28.7%	1 101 575	95.4%	302 174	97.1%	9.6%
Employee related costs	367 024	374 114	79 456	21.6%	101 446	27.6%	92 812	24.8%	88 272	23.6%	361 985	96.8%	77 560	96.4%	13.8%
Remuneration of councillors	10 972	10 972	2 543	23.2%	2 543	23.2%	2 789	25.4%	2 698	24.6%	10 573	96.4%	2 543	98.9%	6.1%
Debt impairment	23 492	23 492	5 873	25.0%	5 873	25.0%	5 873	25.0%	5 873	25.0%	23 492	100.0%	5 698	100.0%	3.1%
Depreciation and asset impairment	130 362	130 362	32 591	25.0%	32 591	25.0%	32 591	25.0%	32 590	25.0%	130 362	100.0%	32 566	100.0%	.1%
Finance charges	47 834	47 834	1 645	3.4%	16 210	33.9%	4 667	9.8%	17 443	36.5%	39 964	83.5%	21 580	97.2%	(19.2%)
Bulk purchases	238 588	238 588	58 457	24.5%	52 776	22.1%	51 589	21.6%	79 835	33.5%	242 656	101.7%	75 370	104.4%	5.9%
Other Materials	57 602	52 031	5 721	9.9%	11 820	20.5%	8 944	17.2%	19 812	38.1%	46 297	89.0%	16 278	83.8%	21.7%
Contracted services	193 637	207 243	23 141	12.0%	45 906	23.7%	47 817	23.1%	68 704	33.2%	185 568	89.5%	56 849	92.9%	20.9%
Transfers and grants	500	500	283	56.5%	75	15.1%	(27)	(5.4%)	144	28.8%	475	95.0%	456	99.1%	(68.4%)
Other expenditure	64 232	69 339	17 049	26.5%	14 015	21.8%	13 444	19.4%	15 694	22.6%	60 202	86.8%	13 275	91.9%	18.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(54 017)	(71 179)	55 229		1 711		29 242		(72 278)		13 904		(15 350)		
Transfers recognised - capital	61 968	66 072	3 043	4.9%	9 484	15.3%	2 413	3.7%	51 119	77.4%	66 060	100.0%	27 046	87.5%	89.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 951	(5 106)	58 272		11 196		31 655		(21 159)		79 964		11 696		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 951	(5 106)	58 272		11 196		31 655		(21 159)		79 964		11 696		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 951	(5 106)	58 272		11 196		31 655		(21 159)		79 964		11 696		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 951	(5 106)	58 272		11 196		31 655		(21 159)		79 964		11 696		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	194 237	174 748	7 907	4.1%	26 965	13.9%	23 242	13.3%	90 048	51.5%	148 161	84.8%	51 151	86.5%	76.0%
National Government	25 901	30 445	3 043	11.7%	7 453	28.8%	2 357	7.7%	17 592	57.8%	30 445	100.0%	9 663	82.7%	82.1%
Provincial Government	36 067	35 628	-	-	2 032	5.6%	6 930	19.5%	26 653	74.8%	35 615	100.0%	17 252	90.2%	54.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	62 068	66 072	3 043	4.9%	9 484	15.3%	9 287	14.1%	44 245	67.0%	66 060	100.0%	26 915	87.5%	64.4%
Borrowing	68 650	53 624	2 837	4.1%	4 151	6.0%	2 725	5.1%	27 012	50.4%	36 726	68.5%	12 651	82.8%	113.5%
Internally generated funds	63 519	54 952	2 026	3.2%	13 329	21.0%	11 229	20.4%	18 791	34.2%	45 375	82.6%	11 585	86.9%	62.2%
Public contributions and donations	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	194 237	174 748	7 907	4.1%	26 965	13.9%	23 242	13.3%	90 048	51.5%	148 161	84.8%	51 151	86.5%	76.0%
Governance and Administration	6 331	7 472	29	.5%	3 402	53.7%	1 315	17.6%	2 481	33.2%	7 227	96.7%	69	81.9%	3 478.1%
Executive & Council	20	572	-	-	4	18.8%	-	-	287	50.3%	291	50.9%	-	-	(100.0%)
Budget & Treasury Office	6 311	6 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	29	-	3 399	-	1 315	-	2 194	-	6 936	-	69	-	3 063.5%
Community and Public Safety	57 710	54 084	1 379	2.4%	6 767	11.7%	8 903	16.5%	34 390	63.6%	51 439	95.1%	18 024	88.1%	90.8%
Community & Social Services	4 999	5 249	50	1.0%	2 115	42.3%	951	18.1%	1 636	31.2%	4 751	90.5%	1 418	79.5%	15.4%
Sport And Recreation	8 057	8 007	1 329	16.5%	2 619	32.5%	1 046	13.1%	2 608	32.6%	7 602	94.9%	5 057	84.2%	(48.4%)
Public Safety	9 186	6 556	-	-	2	-	41	.6%	4 934	75.3%	4 977	75.9%	1 603	77.9%	207.9%
Housing	35 467	34 271	-	-	2 032	5.7%	6 865	20.0%	25 212	73.6%	34 108	99.5%	9 945	90.2%	153.5%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 821	14 551	326	1.7%	4 214	22.4%	2 232	15.3%	6 605	45.4%	13 377	91.9%	7 012	86.2%	(5.8%)
Planning and Development	5 725	1 720	-	-	353	6.2%	356	20.7%	632	36.7%	1 341	78.0%	11	100.0%	5 625.2%
Road Transport	13 096	12 831	326	2.5%	3 861	29.5%	1 875	14.6%	5 973	46.5%	12 036	93.8%	7 001	86.2%	(14.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	111 375	98 642	6 172	5.5%	12 581	11.3%	10 793	10.9%	46 572	47.2%	76 118	77.2%	26 046	85.1%	78.8%
Electricity	24 772	20 456	2 299	9.3%	2 747	11.1%	2 518	12.3%	12 575	61.5%	20 139	98.5%	10 973	98.5%	14.6%
Water	30 077	21 945	218	.7%	965	3.2%	458	2.1%	10 629	48.4%	12 270	55.9%	1 569	80.7%	577.5%
Waste Water Management	54 987	54 744	3 654	6.6%	7 409	13.5%	7 785	14.2%	23 361	42.7%	42 210	77.1%	12 027	77.1%	94.2%
Waste Management	1 540	1 497	-	-	1 460	94.8%	32	2.1%	7	.5%	1 499	100.1%	1 478	99.5%	(99.5%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 116 693	1 122 326	280 974	25.2%	298 276	26.7%	291 497	26.0%	300 617	26.8%	1 171 364	104.4%	278 409	100.8%	8.0%
Property rates, penalties and collection charges	233 454	233 401	51 170	21.9%	65 610	28.1%	54 601	23.4%	41 238	17.7%	212 619	91.1%	38 330	91.4%	7.6%
Service charges	609 686	620 473	162 806	26.7%	151 847	24.9%	173 403	27.9%	165 588	26.7%	653 645	105.3%	148 317	103.9%	11.6%
Other revenue	56 317	51 287	15 787	28.0%	22 921	40.7%	17 986	35.1%	16 802	32.8%	73 495	143.3%	18 809	122.5%	(10.7%)
Government - operating	130 566	118 186	42 415	32.5%	36 982	28.3%	34 330	29.0%	5 858	5.0%	119 585	101.2%	31 307	90.4%	(81.3%)
Government - capital	61 968	66 072	3 043	4.9%	9 484	15.3%	2 413	3.7%	51 119	77.4%	66 060	100.0%	27 046	87.5%	89.0%
Interest	24 701	32 906	5 753	23.3%	11 431	46.3%	8 764	26.6%	20 012	60.8%	45 960	139.7%	14 601	150.9%	37.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(941 503)	(949 173)	(184 166)	19.6%	(320 406)	34.0%	(177 133)	18.7%	(299 469)	31.6%	(981 174)	103.4%	(292 020)	86.2%	2.6%
Suppliers and employees	(893 168)	(900 839)	(182 239)	20.4%	(304 120)	34.0%	(172 494)	19.1%	(281 882)	31.3%	(940 734)	104.4%	(269 984)	85.0%	4.4%
Finance charges	(47 834)	(47 834)	(1 645)	3.4%	(16 210)	33.9%	(4 667)	9.8%	(17 443)	36.5%	(39 964)	83.5%	(21 580)	97.0%	(19.2%)
Transfers and grants	(500)	(500)	(283)	56.5%	(75)	15.1%	27	(5.4%)	(144)	28.8%	(475)	95.0%	(456)	395.6%	(68.4%)
Net Cash from/(used) Operating Activities	175 190	173 153	96 809	55.3%	(22 130)	(12.6%)	114 364	66.0%	1 148	.7%	190 191	109.8%	(13 611)	182.1%	(108.4%)
Cash Flow from Investing Activities															
Receipts	(7 114)	(5 941)	(1 094)	15.4%	(2 133)	30.0%	(1 143)	19.2%	(1 548)	26.1%	(5 919)	99.6%	18 583	19.2%	(108.3%)
Proceeds on disposal of PPE	-	-	282	-	(402)	-	119	-	-	-	(0)	-	20 214	26.3%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	10	10	3	25.1%	3	29.4%	1	5.1%	4	40.4%	10	100.0%	9	100.0%	(55.6%)
Decrease (increase) in non-current investments	(7 124)	(5 952)	(1 379)	19.4%	(1 735)	24.4%	(1 263)	21.2%	(1 552)	26.1%	(5 929)	99.6%	(1 641)	109.9%	(5.4%)
Payments	(194 237)	(174 748)	(7 907)	4.1%	(26 575)	13.7%	(23 631)	13.5%	(90 048)	51.5%	(148 161)	84.8%	(51 151)	86.5%	76.0%
Capital assets	(194 237)	(174 748)	(7 907)	4.1%	(26 575)	13.7%	(23 631)	13.5%	(90 048)	51.5%	(148 161)	84.8%	(51 151)	86.5%	76.0%
Net Cash from/(used) Investing Activities	(201 351)	(180 689)	(9 001)	4.5%	(28 709)	14.3%	(24 774)	13.7%	(91 596)	50.7%	(154 080)	85.3%	(32 568)	190.4%	181.2%
Cash Flow from Financing Activities															
Receipts	57 937	55 584	(14 430)	(24.9%)	15 143	26.1%	540	1.0%	54 305	97.7%	55 558	100.0%	593	95.8%	9 062.2%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	54 000	54 000	-	-	-	-	-	-	54 000	100.0%	54 000	100.0%	-	100.0%	(100.0%)
Increase (decrease) in consumer deposits	3 937	1 584	(14 430)	(366.5%)	15 143	384.6%	540	34.1%	305	19.2%	1 558	98.3%	593	51.1%	(48.6%)
Payments	(33 993)	(34 001)	(3 458)	10.2%	(12 795)	37.6%	(3 655)	10.7%	(13 541)	39.8%	(33 448)	98.4%	(9 946)	101.4%	36.1%
Repayment of borrowing	(33 993)	(34 001)	(3 458)	10.2%	(12 795)	37.6%	(3 655)	10.7%	(13 541)	39.8%	(33 448)	98.4%	(9 946)	101.4%	36.1%
Net Cash from/(used) Financing Activities	23 944	21 583	(17 888)	(74.7%)	2 348	9.8%	(3 115)	(14.4%)	40 764	188.9%	22 109	102.4%	(9 354)	45.2%	(535.8%)
Net Increase/(Decrease) in cash held	(2 217)	14 047	69 920	(3 153.5%)	(48 490)	2 187.0%	86 475	615.6%	(49 684)	(353.7%)	58 220	414.5%	(55 532)	175.4%	(10.5%)
Cash/cash equivalents at the year begin:	382 460	474 967	474 967	124.2%	544 887	142.5%	496 397	104.5%	582 871	122.7%	474 967	100.0%	530 500	100.0%	9.9%
Cash/cash equivalents at the year end:	380 242	489 014	544 887	143.3%	496 397	130.5%	582 871	119.2%	533 188	109.0%	533 188	109.0%	474 967	124.2%	12.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 289	72.0%	475	2.6%	344	1.9%	4 344	23.5%	18 452	18.5%	-	-	3 624	20.0%
Trade and Other Receivables from Exchange Transactions - Electricity	15 272	74.4%	363	1.8%	261	1.3%	4 636	22.6%	20 533	20.6%	-	-	5 239	26.0%
Receivables from Non-exchange Transactions - Property Rates	19 610	78.3%	542	2.2%	601	2.4%	4 286	17.1%	25 039	25.1%	-	-	5 878	24.0%
Receivables from Exchange Transactions - Waste Water Management	6 946	68.8%	252	2.5%	220	2.2%	2 675	26.5%	10 094	10.1%	-	-	2 471	25.0%
Receivables from Exchange Transactions - Waste Management	5 597	71.6%	166	2.1%	119	1.5%	1 936	24.8%	7 818	7.8%	-	-	2 059	26.0%
Receivables from Exchange Transactions - Property Rental Debtors	396	59.1%	6	1.0%	5	.8%	263	39.2%	671	.7%	-	-	164	24.0%
Interest on Arrear Debtor Accounts	80	1.0%	43	.5%	55	.7%	8 089	97.9%	8 266	8.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 505	28.7%	324	3.7%	200	2.3%	5 688	65.3%	8 717	8.8%	-	-	2 153	25.0%
Total By Income Source	63 695	64.0%	2 171	2.2%	1 806	1.8%	31 917	32.0%	99 589	100.0%	-	-	21 588	22.0%
Debtors Age Analysis By Customer Group														
Organs of State	1 387	43.0%	54	1.7%	60	1.8%	1 726	53.5%	3 226	3.2%	-	-	259	8.0%
Commercial	7 266	79.7%	259	2.8%	91	1.0%	1 502	16.5%	9 117	9.2%	-	-	781	9.0%
Households	55 301	63.3%	1 856	2.1%	1 654	1.9%	28 584	32.7%	87 396	87.8%	-	-	20 546	24.0%
Other	(258)	171.7%	2	(1.3%)	1	(.9%)	104	(69.5%)	(150)	(.2%)	-	-	2	(2.0%)
Total By Customer Group	63 695	64.0%	2 171	2.2%	1 806	1.8%	31 917	32.0%	99 589	100.0%	-	-	21 588	22.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	31 529	100.0%	-	-	-	-	-	-	31 529	65.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 756	100.0%	-	-	-	-	-	-	16 756	34.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	238	100.0%	-	-	-	-	-	-	238	.5%
Total	48 524	100.0%	-	-	-	-	-	-	48 524	100.0%

Contact Details

Municipal Manager	Mr COENIE GROENEWALD	028 313 8003
Financial Manager	Mrs SANTIE REYNEKE-NAUDE	028 313 8040

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE AGULHAS (WC033)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	341 231	343 039	96 977	28.4%	71 488	21.0%	95 989	28.0%	64 747	18.9%	329 201	96.0%	58 992	96.2%	9.8%
Property rates	63 981	63 981	33 418	52.2%	9 512	14.9%	10 233	16.0%	8 919	13.9%	62 081	97.0%	8 252	101.0%	8.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	110 871	110 871	29 517	26.6%	27 197	24.5%	28 174	25.4%	26 839	24.2%	111 727	100.8%	25 850	102.9%	3.8%
Service charges - water revenue	25 946	25 946	5 697	22.0%	6 022	23.2%	9 081	35.0%	6 073	23.4%	26 873	103.6%	6 122	103.3%	(.8%)
Service charges - sanitation revenue	10 125	10 125	2 967	29.3%	3 272	32.3%	2 657	26.2%	2 923	28.9%	11 818	116.7%	2 445	113.5%	19.5%
Service charges - refuse revenue	16 766	16 766	4 974	29.7%	4 962	29.6%	4 110	24.5%	4 634	27.6%	18 680	111.4%	2 670	99.1%	73.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	(1 050)	-	(100.0%)
Rental of facilities and equipment	1 710	1 714	(108)	(6.3%)	2 529	147.9%	899	52.5%	614	35.8%	3 935	229.6%	1 392	174.0%	(55.9%)
Interest earned - external investments	2 286	2 286	541	23.7%	1 249	54.7%	16 009	700.4%	(12 702)	(555.7%)	5 097	223.0%	1 060	135.7%	(1 298.1%)
Interest earned - outstanding debtors	1 591	1 591	4 172	262.2%	754	47.4%	759	47.7%	717	45.0%	6 403	402.4%	510	88.7%	40.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9 854	9 854	469	4.8%	785	8.0%	1 746	17.7%	1 195	12.1%	4 195	42.6%	495	3.7%	141.4%
Licences and permits	64	64	4	6.0%	9	13.8%	0	.7%	0	.2%	13	20.7%	0	60.6%	(66.8%)
Agency services	2 572	2 572	840	32.7%	746	29.0%	877	34.1%	819	31.8%	3 283	127.6%	724	109.0%	13.2%
Transfers recognised - operational	79 150	80 394	11 796	14.9%	12 902	16.3%	18 978	23.6%	22 820	28.4%	66 495	82.7%	8 335	86.5%	173.8%
Other own revenue	8 514	9 074	2 691	31.6%	1 547	18.2%	2 466	27.2%	1 897	20.9%	8 600	94.8%	2 188	113.4%	(13.3%)
Gains on disposal of PPE	7 800	7 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	350 454	358 478	68 285	19.5%	66 189	18.9%	83 163	23.2%	85 277	23.8%	302 914	84.5%	63 414	88.1%	34.5%
Employee related costs	123 373	123 763	27 633	22.4%	33 714	27.3%	30 894	25.0%	28 353	22.9%	120 594	97.4%	28 001	101.4%	1.3%
Remuneration of councillors	5 514	5 368	1 225	22.2%	1 073	19.5%	1 468	27.3%	1 700	31.7%	5 466	101.8%	1 305	112.4%	30.3%
Debt impairment	9 339	14 239	10	.1%	-	-	-	-	-	-	10	.1%	-	75.0%	-
Depreciation and asset impairment	11 922	11 922	881	7.4%	6	.1%	8 103	68.0%	4 006	33.6%	12 997	109.0%	-	53.7%	(100.0%)
Finance charges	9 439	9 908	1	-	221	2.3%	6 354	64.1%	1 636	16.5%	8 212	82.9%	382	6.2%	328.4%
Bulk purchases	82 398	82 398	18 687	22.7%	14 136	17.2%	8 814	10.7%	17 159	20.8%	58 795	71.4%	11 872	82.9%	44.5%
Other Materials	57 778	58 013	3 140	5.4%	5 413	9.4%	16 935	29.2%	21 592	37.2%	47 080	81.2%	19 055	102.6%	13.3%
Contracted services	24 189	24 320	1 080	4.5%	3 009	12.4%	6 218	25.6%	5 980	24.6%	16 287	67.0%	1 462	38.5%	309.1%
Transfers and grants	1 920	2 020	297	15.5%	279	14.5%	411	20.4%	526	26.0%	1 513	74.9%	531	60.5%	(1.0%)
Other expenditure	24 584	26 527	15 330	62.4%	8 338	33.9%	3 965	14.9%	4 326	16.3%	31 959	120.5%	805	98.3%	437.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 223)	(15 439)	28 692		5 299		12 826		(20 530)		26 287		(4 421)		
Transfers recognised - capital	12 281	13 670	(15)	(.1%)	7 478	60.9%	1 356	9.9%	5 855	42.8%	14 675	107.4%	4 247	85.8%	37.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	130	(130)	(7)	(5.1%)	-	-	-	-	-	-	(7)	5.1%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 188	(1 899)	28 670		12 777		14 183		(14 675)		40 955		(174)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 188	(1 899)	28 670		12 777		14 183		(14 675)		40 955		(174)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 188	(1 899)	28 670		12 777		14 183		(14 675)		40 955		(174)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 188	(1 899)	28 670		12 777		14 183		(14 675)		40 955		(174)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	30 946	33 415	8 177	26.4%	3 518	11.4%	5 073	15.2%	11 652	34.9%	28 419	85.0%	6 016	79.0%	93.7%
National Government	11 332	12 615	7 201	63.5%	512	4.5%	2 283	18.1%	5 486	43.5%	15 482	122.7%	2 835	99.3%	93.5%
Provincial Government	949	1 054	304	32.0%	1	.1%	79	7.5%	78	7.4%	462	43.8%	225	50.7%	(65.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 281	13 670	7 505	61.1%	513	4.2%	2 362	17.3%	5 564	40.7%	15 944	116.6%	3 060	95.8%	81.8%
Borrowing	7 622	7 307	-	-	490	6.4%	582	8.0%	3 979	54.5%	5 051	69.1%	657	79.6%	505.3%
Internally generated funds	10 913	12 309	672	6.2%	2 515	23.0%	2 129	17.3%	2 109	17.1%	7 424	60.3%	2 298	54.6%	(8.2%)
Public contributions and donations	130	130	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	30 946	33 415	8 177	26.4%	3 518	11.4%	5 073	15.2%	11 652	34.9%	28 419	85.0%	6 016	79.0%	93.7%
Governance and Administration	2 861	3 337	114	4.0%	318	11.1%	403	12.1%	244	7.3%	1 079	32.3%	216	90.0%	13.2%
Executive & Council	47	36	-	-	36	77.0%	1	3.8%	-	-	37	103.5%	34	72.5%	(100.0%)
Budget & Treasury Office	2 813	3 148	1	-	278	9.9%	-	-	104	3.3%	383	12.2%	120	61.7%	(13.2%)
Corporate Services	2	152	113	7 530.1%	4	248.7%	402	264.0%	140	91.8%	658	432.5%	61	-	128.0%
Community and Public Safety	4 559	4 305	328	7.2%	1 234	27.1%	1 013	23.5%	1 151	26.7%	3 726	86.6%	594	50.9%	93.9%
Community & Social Services	742	232	-	-	19	2.5%	69	29.9%	141	60.7%	229	98.7%	336	95.8%	(58.1%)
Sport And Recreation	3 813	4 069	328	8.6%	1 212	31.8%	944	23.2%	1 010	24.8%	3 493	85.9%	257	43.2%	292.4%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	5	4	-	-	4	84.4%	-	-	-	-	4	100.0%	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 186	15 444	7 734	58.7%	1 210	9.2%	1 524	9.9%	4 483	29.0%	14 952	96.8%	1 638	69.8%	173.7%
Planning and Development	47	562	1	2.1%	7	14.1%	8	1.4%	15	2.7%	31	5.4%	2	40.7%	838.3%
Road Transport	13 139	14 883	7 733	58.9%	1 203	9.2%	1 517	10.2%	4 468	30.0%	14 921	100.3%	1 636	69.9%	173.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 340	10 329	-	-	756	7.3%	2 132	20.6%	5 774	55.9%	8 662	83.9%	3 569	97.0%	61.8%
Electricity	4 924	4 639	-	-	756	15.4%	1 931	41.6%	1 376	29.7%	4 063	87.6%	858	93.2%	60.3%
Water	2 070	2 350	-	-	-	-	201	8.6%	1 059	45.1%	1 260	53.6%	2 614	107.9%	(59.5%)
Waste Water Management	331	331	-	-	-	-	-	-	766	231.2%	766	231.2%	96	100.0%	697.3%
Waste Management	3 015	3 009	-	-	-	-	-	-	2 573	85.5%	2 573	85.5%	-	84.6%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	329 404	348 908	88 318	26.8%	78 848	23.9%	95 030	27.2%	68 684	19.7%	330 880	94.8%	55 847	101.7%	23.0%
Property rates, penalties and collection charges	61 324	63 981	17 608	28.7%	9 914	16.2%	11 008	17.2%	10 831	16.9%	49 360	77.1%	10 951	95.4%	(1.1%)
Service charges	156 910	163 708	38 217	24.4%	41 658	26.5%	44 802	27.4%	41 185	25.2%	165 861	101.3%	37 751	101.8%	9.1%
Other revenue	15 929	23 279	3 235	20.3%	5 657	35.5%	5 690	24.4%	5 455	23.4%	20 037	86.1%	3 898	99.9%	40.0%
Government - operating	79 150	80 394	16 442	20.8%	19 451	24.6%	13 630	17.0%	23 579	29.3%	73 103	90.9%	603	105.2%	3 813.3%
Government - capital	12 281	13 670	12 025	97.9%	165	1.3%	3 556	26.0%	-	-	15 746	115.2%	1 074	106.7%	(100.0%)
Interest	3 811	3 877	791	20.8%	2 004	52.6%	16 344	421.6%	(12 367)	(319.0%)	6 773	174.7%	1 570	118.0%	(887.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(317 436)	(358 478)	(73 328)	23.1%	(61 664)	19.4%	(81 539)	22.7%	(83 898)	23.4%	(300 429)	83.8%	(88 582)	99.7%	(5.3%)
Suppliers and employees	(314 743)	(318 010)	(73 001)	23.2%	(61 163)	19.4%	(81 128)	25.5%	(83 167)	26.2%	(298 459)	93.9%	(87 668)	100.0%	(5.1%)
Finance charges	(774)	(11 922)	-	-	(221)	28.6%	-	-	(205)	1.7%	(426)	3.6%	(382)	73.2%	(46.3%)
Transfers and grants	(1 920)	(28 546)	(328)	17.1%	(279)	14.5%	(411)	1.4%	(526)	1.8%	(1 544)	5.4%	(531)	79.3%	(1.0%)
Net Cash from/(used) Operating Activities	11 968	(9 569)	14 989	125.2%	17 184	143.6%	13 491	(141.0%)	(15 214)	159.0%	30 450	(318.2%)	(32 735)	151.5%	(53.5%)
Cash Flow from Investing Activities															
Receipts	7 831	7 800	1	-	96	1.2%	5 167	66.2%	3	-	5 266	67.5%	0	.1%	633.2%
Proceeds on disposal of PPE	7 800	7 800	-	-	90	1.2%	5 163	66.2%	-	-	5 253	67.3%	-	-	-
Decrease in non-current debtors	31	-	1	2.1%	6	18.1%	4	-	3	-	14	-	0	7.0%	633.2%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(30 946)	-	(8 177)	26.4%	(3 518)	11.4%	(5 073)	-	(11 652)	-	(28 419)	-	(6 016)	79.0%	93.7%
Capital assets	(30 946)	-	(8 177)	26.4%	(3 518)	11.4%	(5 073)	-	(11 652)	-	(28 419)	-	(6 016)	79.0%	93.7%
Net Cash from/(used) Investing Activities	(23 115)	7 800	(8 176)	35.4%	(3 422)	14.8%	94	1.2%	(11 649)	(149.3%)	(23 153)	(296.8%)	(6 015)	84.3%	93.7%
Cash Flow from Financing Activities															
Receipts	7 894	-	29	.4%	(39)	(.5%)	97	-	17 159	-	17 246	-	15 037	307.2%	14.1%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 622	-	-	-	-	-	-	-	17 000	-	17 000	-	15 000	317.9%	13.3%
Increase (decrease) in consumer deposits	273	-	29	10.7%	(39)	(14.4%)	97	-	159	-	246	-	37	78.0%	332.4%
Payments	(2 831)	-	(21)	.8%	(270)	9.5%	(1 509)	-	(1 778)	-	(3 578)	-	(183)	80.9%	869.5%
Repayment of borrowing	(2 831)	-	(21)	.8%	(270)	9.5%	(1 509)	-	(1 778)	-	(3 578)	-	(183)	80.9%	869.5%
Net Cash from/(used) Financing Activities	5 063	-	8	.2%	(309)	(6.1%)	(1 412)	-	15 381	-	13 667	-	14 853	397.4%	3.6%
Net Increase/(Decrease) in cash held	(6 083)	(1 769)	6 821	(112.1%)	13 453	(221.1%)	12 173	(688.1%)	(11 483)	649.1%	20 964	(1 185.1%)	(23 896)	(126.6%)	(51.9%)
Cash/cash equivalents at the year begin:	25 574	24 361	48 518	189.7%	55 339	216.4%	68 792	282.4%	80 966	332.4%	48 518	199.2%	61 062	101.4%	32.6%
Cash/cash equivalents at the year end:	19 490	22 592	55 339	283.9%	68 792	353.0%	80 966	358.4%	69 483	307.5%	69 483	307.5%	37 166	256.0%	87.0%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 424	24.6%	941	9.5%	569	5.8%	5 918	60.1%	9 852	18.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 699	55.6%	2 291	16.5%	624	4.5%	3 242	23.4%	13 856	26.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 112	23.3%	938	7.0%	381	2.9%	8 908	66.8%	13 338	25.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 011	20.2%	431	8.6%	284	5.7%	3 288	65.6%	5 014	9.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 690	22.9%	651	8.8%	408	5.5%	4 622	62.7%	7 370	13.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	477	38.1%	38	3.0%	19	1.5%	720	57.4%	1 253	2.3%	-	-	-	-
Interest on Arrear Debtor Accounts	267	8.2%	235	7.3%	209	6.4%	2 530	78.0%	3 242	6.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 145)	200.4%	212	(37.2%)	85	(14.9%)	276	(48.3%)	(571)	(1.1%)	-	-	-	-
Total By Income Source	15 536	29.1%	5 736	10.8%	2 579	4.8%	29 504	55.3%	53 355	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(48)	(3.1%)	114	7.4%	47	3.0%	1 436	92.7%	1 549	2.9%	-	-	-	-
Commercial	5 418	55.0%	1 860	18.9%	363	3.7%	2 219	22.5%	9 860	18.5%	-	-	-	-
Households	10 147	24.2%	3 762	9.0%	2 169	5.2%	25 848	61.7%	41 926	78.6%	-	-	-	-
Other	19	97.3%	0	.7%	0	.7%	0	1.4%	19	-	-	-	-	-
Total By Customer Group	15 536	29.1%	5 736	10.8%	2 579	4.8%	29 504	55.3%	53 355	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	486	100.0%	-	-	-	-	-	-	486	100.0%
Total	486	100.0%	-	-	-	-	-	-	486	100.0%

Contact Details

Municipal Manager	Mr Dean O'Neill	028 425 5500
Financial Manager	Mr Hannes van Biljon	028 425 5500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	244 344	262 256	66 159	27.1%	55 876	22.9%	48 244	18.4%	45 581	17.4%	215 861	82.3%	41 992	90.3%	8.5%
Property rates	36 256	37 256	11 039	30.4%	8 783	24.2%	8 712	23.4%	8 959	24.0%	37 494	100.6%	8 219	99.6%	9.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	78 293	79 250	19 141	24.4%	18 877	24.1%	18 450	23.3%	18 421	23.2%	74 890	94.5%	15 278	97.4%	20.6%
Service charges - water revenue	17 285	17 285	3 560	20.6%	3 872	22.4%	4 286	24.8%	3 415	19.8%	15 133	87.5%	3 082	96.6%	10.8%
Service charges - sanitation revenue	14 144	14 176	3 630	25.7%	3 578	25.3%	4 045	28.5%	2 951	20.8%	14 204	100.2%	3 358	100.2%	(12.1%)
Service charges - refuse revenue	8 461	8 461	2 169	25.6%	2 156	25.5%	1 611	19.0%	2 660	31.4%	8 596	101.6%	2 039	99.8%	30.4%
Service charges - other	-	32	-	-	-	-	-	-	-	-	-	-	9	-	(100.0%)
Rental of facilities and equipment	525	675	193	36.7%	212	40.3%	202	29.9%	143	21.2%	750	111.0%	183	199.6%	(21.7%)
Interest earned - external investments	3 366	4 900	835	24.8%	1 103	32.8%	1 588	32.4%	1 422	29.0%	4 949	101.0%	2 059	119.9%	(30.9%)
Interest earned - outstanding debtors	1 196	971	295	24.7%	228	19.0%	278	28.6%	192	19.8%	993	102.2%	248	117.8%	(22.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	28 052	40 875	8 548	30.5%	3 014	10.7%	(2 794)	(6.8%)	2 133	5.2%	10 900	26.7%	1 603	32.9%	33.1%
Licences and permits	857	1 262	336	39.3%	353	41.2%	399	31.6%	363	28.7%	1 451	115.0%	961	139.4%	(62.3%)
Agency services	1 540	1 787	454	29.5%	458	29.8%	610	34.1%	366	20.5%	1 888	105.7%	(151)	106.5%	(342.6%)
Transfers recognised - operational	49 878	50 745	14 599	29.3%	12 125	24.3%	9 637	19.0%	3 514	6.9%	39 875	78.6%	4 948	93.1%	(29.0%)
Other own revenue	3 490	4 079	1 042	29.9%	1 077	30.9%	1 221	29.9%	1 042	25.5%	4 382	107.4%	(96)	109.2%	(1 188.7%)
Gains on disposal of PPE	1 000	500	317	31.7%	40	4.0%	-	-	-	-	356	71.3%	251	59.6%	(100.0%)
Operating Expenditure	264 756	277 409	54 075	20.4%	54 725	20.7%	42 797	15.4%	48 712	17.6%	200 310	72.2%	49 787	79.6%	(2.2%)
Employee related costs	97 789	100 430	20 330	20.8%	24 489	25.0%	21 937	21.8%	21 185	21.1%	87 942	87.6%	18 929	86.4%	11.9%
Remuneration of councillors	5 228	5 228	1 242	23.8%	1 254	24.0%	1 365	26.1%	1 242	23.7%	5 103	97.6%	1 240	99.7%	.2%
Debt impairment	21 040	33 450	5 548	26.4%	-	-	(5 547)	(16.6%)	942	2.8%	942	2.8%	-	-	(100.0%)
Depreciation and asset impairment	10 825	8 481	2 706	25.0%	2 706	25.0%	2 600	30.7%	-	-	8 013	94.5%	0	76.2%	(100.0%)
Finance charges	5 390	6 772	1 466	27.2%	297	5.5%	1 430	21.1%	274	4.0%	3 467	51.2%	310	75.2%	(11.6%)
Bulk purchases	57 319	57 948	12 529	21.9%	13 571	23.7%	11 683	20.2%	11 762	20.3%	49 545	85.5%	11 012	85.5%	6.8%
Other Materials	21 117	22 060	3 541	16.8%	5 249	24.9%	3 847	17.4%	6 238	28.3%	18 875	85.6%	4 396	89.4%	41.9%
Contracted services	19 175	25 666	1 583	8.3%	1 476	7.7%	4 880	19.0%	4 095	16.0%	12 033	46.9%	12 932	61.0%	(68.3%)
Transfers and grants	2 372	2 482	262	11.0%	660	27.8%	489	19.7%	207	8.3%	1 617	65.2%	(2 396)	70.1%	(108.6%)
Other expenditure	24 500	14 893	4 867	19.9%	5 022	20.5%	114	.8%	2 768	18.6%	12 772	85.8%	3 365	110.7%	(17.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(20 412)	(15 153)	12 084		1 151		5 447		(3 131)		15 551		(7 796)		
Transfers recognised - capital	11 475	16 834	1 663	14.5%	3 156	27.5%	2 390	14.2%	4 724	28.1%	11 933	70.9%	4 982	90.8%	(5.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 937)	1 681	13 747		4 307		7 837		1 593		27 484		(2 814)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(8 937)	1 681	13 747		4 307		7 837		1 593		27 484		(2 814)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 937)	1 681	13 747		4 307		7 837		1 593		27 484		(2 814)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 937)	1 681	13 747		4 307		7 837		1 593		27 484		(2 814)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	16 975	21 095	1 908	11.2%	4 710	27.7%	2 374	11.3%	6 250	29.6%	15 242	72.3%	8 941	81.0%	(30.1%)
National Government	11 475	11 475	1 663	14.5%	3 156	27.5%	2 267	19.8%	4 306	37.5%	11 391	99.3%	6 976	100.7%	(38.3%)
Provincial Government	-	5 098	-	-	-	-	-	-	253	5.0%	253	5.0%	80	2.3%	213.8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 475	16 574	1 663	14.5%	3 156	27.5%	2 267	13.7%	4 558	27.5%	11 644	70.3%	7 056	78.1%	(35.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 500	4 521	245	4.5%	1 554	28.3%	107	2.4%	1 692	37.4%	3 598	79.6%	1 885	95.7%	(10.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	16 975	21 095	1 908	11.2%	4 710	27.7%	2 374	11.3%	6 250	29.6%	15 242	72.3%	8 941	81.0%	(30.1%)
Governance and Administration	1 296	1 699	22	1.7%	523	40.4%	67	4.0%	927	54.6%	1 540	90.7%	207	94.2%	348.5%
Executive & Council	20	14	15	74.9%	0	1.8%	-	-	-	-	15	110.3%	(10)	100.0%	(100.0%)
Budget & Treasury Office	1 276	1 644	6	.5%	483	37.9%	67	4.1%	927	56.4%	1 484	90.3%	213	80.4%	335.1%
Corporate Services	-	41	1	-	40	-	-	-	-	-	41	100.0%	3	-	(100.0%)
Community and Public Safety	319	4 729	2	.6%	257	80.8%	315	6.7%	35	.8%	610	12.9%	762	51.6%	(95.3%)
Community & Social Services	84	64	2	2.3%	45	54.0%	308	480.8%	35	55.4%	391	609.6%	757	100.1%	(95.3%)
Sport And Recreation	235	219	-	-	212	90.3%	7	3.1%	-	-	219	100.0%	5	99.9%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	4 446	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 232	3 668	1 664	39.3%	1 582	37.4%	(258)	(7.0%)	42	1.1%	3 030	82.6%	3 319	97.3%	(98.7%)
Planning and Development	95	15	2	2.1%	11	11.7%	-	-	-	-	13	90.3%	-	100.0%	-
Road Transport	4 137	3 654	1 662	40.2%	1 571	38.0%	(258)	(7.0%)	42	1.1%	3 017	82.6%	3 319	97.3%	(98.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 129	10 999	220	2.0%	2 347	21.1%	2 250	20.5%	5 246	47.7%	10 062	91.5%	4 654	101.1%	12.7%
Electricity	2 005	1 821	-	-	83	4.1%	(18)	(1.0%)	1 663	91.3%	1 728	94.9%	2 026	99.4%	(17.9%)
Water	6 459	7 088	209	3.2%	1 796	27.8%	2 232	31.5%	2 304	32.5%	6 541	92.3%	1 946	101.8%	18.4%
Waste Water Management	2 151	1 830	11	.5%	183	8.5%	60	3.3%	1 278	69.8%	1 533	83.8%	675	100.0%	89.3%
Waste Management	515	260	-	-	285	55.3%	(25)	(9.5%)	-	-	260	100.0%	7	192.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	229 265	235 603	67 611	29.5%	55 232	24.1%	51 638	21.9%	57 076	24.2%	231 557	98.3%	34 983	93.1%	63.2%
Property rates, penalties and collection charges	35 531	36 511	10 685	30.1%	8 853	24.9%	8 919	24.4%	9 706	26.6%	38 164	104.5%	8 383	100.8%	15.8%
Service charges	115 819	113 344	24 508	21.2%	26 331	22.7%	26 901	23.7%	36 282	32.0%	114 022	100.6%	24 273	91.5%	49.5%
Other revenue	12 022	17 442	5 026	41.8%	5 114	42.5%	(363)	(2.1%)	9 594	55.0%	19 371	111.1%	2 500	138.5%	283.7%
Government - operating	49 878	45 599	17 244	34.6%	12 527	25.1%	13 734	30.1%	(580)	(1.3%)	42 925	94.1%	(6 236)	86.5%	(90.7%)
Government - capital	11 475	16 834	9 313	81.2%	1 304	11.4%	858	5.1%	652	3.9%	12 127	72.0%	4 004	73.8%	(83.7%)
Interest	4 538	5 871	835	18.4%	1 103	24.3%	1 588	27.1%	1 422	24.2%	4 949	84.3%	2 059	95.5%	(30.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(217 842)	(231 425)	(49 097)	22.5%	(48 085)	22.1%	(38 963)	16.8%	(65 263)	28.2%	(201 407)	87.0%	(49 709)	94.4%	31.3%
Suppliers and employees	(210 432)	(224 943)	(47 369)	22.5%	(47 129)	22.4%	(37 043)	16.5%	(64 782)	28.8%	(196 323)	87.3%	(51 875)	94.9%	24.9%
Finance charges	(5 038)	(4 000)	(1 466)	29.1%	(297)	5.9%	(1 430)	35.8%	(274)	6.8%	(3 467)	86.7%	(310)	81.7%	(11.6%)
Transfers and grants	(2 372)	(2 482)	(262)	11.0%	(660)	27.8%	(489)	19.7%	(207)	8.3%	(1 617)	65.2%	2 476	70.1%	(108.4%)
Net Cash from/(used) Operating Activities	11 423	4 178	18 514	162.1%	7 147	62.6%	12 675	303.4%	(8 187)	(196.0%)	30 149	721.7%	(14 725)	82.1%	(44.4%)
Cash Flow from Investing Activities															
Receipts	1 000	500	(35 683)	(3 568.3%)	36 040	3 604.0%	-	-	-	-	356	71.3%	30 251	59.6%	(100.0%)
Proceeds on disposal of PPE	1 000	500	317	31.7%	40	4.0%	-	-	-	-	356	71.3%	251	59.6%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(36 000)	-	36 000	-	-	-	-	-	-	-	30 000	-	(100.0%)
Payments	(16 975)	(21 095)	(1 908)	11.2%	(4 710)	27.7%	(2 374)	11.3%	(6 250)	29.6%	(15 242)	72.3%	(8 941)	81.0%	(30.1%)
Capital assets	(16 975)	(21 095)	(1 908)	11.2%	(4 710)	27.7%	(2 374)	11.3%	(6 250)	29.6%	(15 242)	72.3%	(8 941)	81.0%	(30.1%)
Net Cash from/(used) Investing Activities	(15 975)	(20 595)	(37 591)	235.3%	31 330	(196.1%)	(2 374)	11.5%	(6 250)	30.3%	(14 886)	72.3%	21 310	81.5%	(129.3%)
Cash Flow from Financing Activities															
Receipts	92	180	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	92	180	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 744)	(4 039)	(663)	14.0%	(372)	7.8%	(699)	17.3%	(391)	9.7%	(2 124)	52.6%	(362)	52.5%	8.1%
Repayment of borrowing	(4 744)	(4 039)	(663)	14.0%	(372)	7.8%	(699)	17.3%	(391)	9.7%	(2 124)	52.6%	(362)	52.5%	8.1%
Net Cash from/(used) Financing Activities	(4 652)	(3 860)	(663)	14.2%	(372)	8.0%	(699)	18.1%	(391)	10.1%	(2 124)	55.0%	(362)	52.5%	8.1%
Net Increase/(Decrease) in cash held	(9 204)	(20 277)	(19 740)	214.5%	38 105	(414.0%)	9 602	(47.4%)	(14 828)	73.1%	13 139	(64.8%)	6 223	47.9%	(338.3%)
Cash/cash equivalents at the year begin:	47 168	65 396	52 786	111.9%	33 046	70.1%	71 152	108.8%	80 754	123.5%	52 786	80.7%	43 321	100.0%	86.4%
Cash/cash equivalents at the year end:	37 964	45 119	33 046	87.0%	71 152	187.4%	80 754	179.0%	65 926	146.1%	65 926	146.1%	49 544	105.0%	33.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9	1.0%	5	.6%	4	.4%	876	98.0%	894	3.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 800	81.6%	40	.7%	126	2.1%	917	15.6%	5 883	21.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 107	52.5%	311	3.2%	234	2.4%	4 072	41.9%	9 724	35.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 852	37.2%	170	3.4%	140	2.8%	2 822	56.6%	4 985	18.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 134	35.8%	107	3.4%	91	2.9%	1 831	57.9%	3 163	11.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23	31.5%	1	1.7%	1	.9%	49	66.0%	74	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	44	1.5%	25	.8%	47	1.6%	2 834	96.1%	2 950	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 528)	3 413.2%	51	(113.2%)	51	(113.6%)	1 382	(3 086.3%)	(45)	(.2%)	-	-	-	-
Total By Income Source	11 440	41.4%	710	2.6%	694	2.5%	14 784	53.5%	27 628	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	390	49.2%	2	.3%	4	.4%	397	50.0%	792	2.9%	-	-	-	-
Commercial	3 724	84.4%	62	1.4%	56	1.3%	571	12.9%	4 413	16.0%	-	-	-	-
Households	6 286	32.1%	587	3.0%	564	2.9%	12 157	62.0%	19 594	70.9%	-	-	-	-
Other	1 040	36.8%	59	2.1%	71	2.5%	1 659	58.6%	2 829	10.2%	-	-	-	-
Total By Customer Group	11 440	41.4%	710	2.6%	694	2.5%	14 784	53.5%	27 628	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	488	100.0%	-	-	-	-	-	-	488	100.0%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	488	100.0%	-	-	-	-	-	-	488	100.0%

Contact Details

Municipal Manager	Mr A M Groenewald	028 514 8500
Financial Manager	Mr H B Schlebusch	028 514 8500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERBERG (DC3)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	202 032	200 153	57 386	28.4%	44 769	22.2%	57 606	28.8%	39 482	19.7%	199 243	99.5%	32 135	99.2%	22.9%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 921	3 107	-	-	-	-	-	-	1 473	47.4%	1 473	47.4%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	11 355	11 355	13	.1%	12	.1%	11	.1%	11 075	97.5%	11 111	97.9%	44	7.1%	24 840.8%
Interest earned - external investments	1 400	1 400	327	23.3%	126	9.0%	1 172	83.7%	45	3.2%	1 670	119.3%	67	53.1%	(32.5%)
Interest earned - outstanding debtors	0	0	2 714	2 714 276.0%	2 653	2 653 349.0%	2 624	2 623 548.0%	(7 541)	(7 540 703.0%)	450	450 470.0%	3 619	8 595 608.0%	(308.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	135	135	31	23.0%	31	23.3%	9	6.8%	52	38.3%	123	91.3%	45	155.6%	15.0%
Agency services	8 813	8 813	-	-	2 938	33.3%	2 938	33.3%	2 938	33.3%	8 813	100.0%	-	-	(100.0%)
Transfers recognised - operational	158 024	162 114	52 350	33.1%	36 273	23.0%	50 336	31.0%	25 918	16.0%	164 878	101.7%	27 696	108.0%	(6.4%)
Other own revenue	9 423	9 423	1 635	17.3%	1 989	21.1%	516	5.5%	5 523	58.6%	9 662	102.5%	662	114.0%	734.6%
Gains on disposal of PPE	2 960	3 806	317	10.7%	745	25.2%	-	-	-	-	1 062	27.9%	3	44.5%	(100.0%)
Operating Expenditure	201 905	203 904	39 963	19.8%	54 979	27.2%	57 303	28.1%	40 794	20.0%	193 039	94.7%	39 897	90.0%	2.2%
Employee related costs	105 553	98 078	23 000	21.8%	27 683	26.2%	24 114	24.6%	23 410	23.9%	98 208	100.1%	21 906	92.7%	6.9%
Remuneration of councillors	6 169	6 326	1 489	24.1%	1 537	24.9%	1 640	25.9%	1 586	25.1%	6 252	98.8%	1 551	98.0%	2.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 101	3 576	9	.3%	13	.4%	2 364	66.1%	1 113	31.1%	3 499	97.9%	(0)	74.8%	(238 473.0%)
Finance charges	5 625	6 673	63	1.1%	26	.5%	14	.2%	16	.2%	119	1.8%	389	7.5%	(96.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	43 941	49 103	10 083	22.9%	14 835	33.8%	17 784	36.2%	5 688	11.6%	48 390	98.5%	6 254	101.9%	(9.1%)
Contracted services	19 699	17 118	2 665	13.5%	2 595	13.2%	5 072	29.6%	3 583	20.9%	13 915	81.3%	4 607	64.1%	(22.2%)
Transfers and grants	-	480	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	17 816	22 551	2 653	14.9%	8 291	46.5%	6 314	28.0%	5 398	23.9%	22 656	100.5%	5 191	103.9%	4.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	127	(3 751)	17 423		(10 210)		303		(1 312)		6 204		(7 761)		
Transfers recognised - capital	1 483	4 183	-	-	-	-	-	-	-	-	-	-	-	111.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 610	432	17 423		(10 210)		303		(1 312)		6 204		(7 761)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 610	432	17 423		(10 210)		303		(1 312)		6 204		(7 761)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 610	432	17 423		(10 210)		303		(1 312)		6 204		(7 761)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 610	432	17 423		(10 210)		303		(1 312)		6 204		(7 761)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	32 741	31 869	4 941	15.1%	10 534	32.2%	857	2.7%	1 361	4.3%	17 693	55.5%	1 763	46.0%	(22.8%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	1 483	4 183	-	-	-	-	-	-	-	-	-	-	212	87.5%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 483	4 183	-	-	-	-	-	-	-	-	-	-	212	87.5%	(100.0%)
Borrowing	26 977	22 805	4 264	15.8%	9 287	34.4%	382	1.7%	739	3.2%	14 672	64.3%	-	-	(100.0%)
Internally generated funds	4 281	4 881	677	15.8%	1 246	29.1%	474	9.7%	623	12.8%	3 020	61.9%	1 551	42.6%	(59.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	32 741	31 869	4 941	15.1%	10 534	32.2%	857	2.7%	1 361	4.3%	17 693	55.5%	1 763	46.0%	(22.8%)
Governance and Administration	643	716	5	.8%	24	3.8%	47	6.5%	266	37.1%	342	47.8%	954	61.8%	(72.1%)
Executive & Council	18	-	-	-	-	-	-	-	-	-	-	-	16	108.1%	(100.0%)
Budget & Treasury Office	607	716	3	.5%	24	4.0%	47	6.5%	266	37.1%	339	47.4%	938	61.1%	(71.7%)
Corporate Services	18	0	2	13.6%	-	-	-	-	-	-	2	1 222.5%	-	-	-
Community and Public Safety	5 059	8 787	666	13.2%	1 207	23.9%	436	5.0%	595	6.8%	2 904	33.1%	711	41.8%	(16.3%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 175	1 575	-	-	51	4.4%	219	13.9%	(26)	(1.6%)	245	15.6%	27	21.1%	(193.8%)
Public Safety	3 683	6 583	662	18.0%	1 156	31.4%	174	2.6%	384	5.8%	2 376	36.1%	629	45.9%	(39.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	201	629	4	2.0%	-	-	42	6.7%	237	37.7%	283	45.0%	55	16.7%	329.1%
Economic and Environmental Services	62	10	6	8.9%	15	24.3%	4	39.7%	-	-	25	245.4%	97	87.3%	(100.0%)
Planning and Development	18	-	-	-	2	9.2%	-	-	-	-	2	-	12	88.3%	(100.0%)
Road Transport	-	-	-	-	5	-	-	-	-	-	5	-	-	-	-
Environmental Protection	44	10	6	12.5%	8	18.4%	4	39.7%	-	-	18	175.8%	85	87.1%	(100.0%)
Trading Services	26 977	22 356	4 264	15.8%	9 287	34.4%	370	1.7%	500	2.2%	14 422	64.5%	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	26 977	22 356	4 264	15.8%	9 287	34.4%	370	1.7%	500	2.2%	14 422	64.5%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	200 555	199 169	57 835	28.8%	45 808	22.8%	57 392	28.8%	34 563	17.4%	195 599	98.2%	34 351	101.4%	.6%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	9 921	3 107	-	-	-	-	-	-	1 563	50.3%	1 563	50.3%	-	1.4%	(100.0%)
Other revenue	29 726	30 476	1 981	6.7%	6 231	21.0%	4 659	15.3%	18 919	62.1%	31 789	104.3%	2 970	34.1%	537.0%
Government - operating	158 024	160 002	53 350	33.8%	36 779	23.3%	50 336	31.5%	20 907	13.1%	161 373	100.9%	27 696	110.5%	(24.5%)
Government - capital	1 483	4 183	-	-	-	-	-	-	-	-	-	-	-	83.3%	-
Interest	1 400	1 400	2 504	178.8%	2 798	199.9%	2 398	171.3%	(6 826)	(487.6%)	873	62.4%	3 685	619.7%	(285.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(192 299)	(193 513)	(41 072)	21.4%	(57 789)	30.1%	(56 269)	29.1%	(46 470)	24.0%	(201 600)	104.2%	(42 267)	95.4%	9.9%
Suppliers and employees	(191 969)	(191 918)	(41 009)	21.4%	(57 762)	30.1%	(56 254)	29.3%	(46 067)	24.0%	(201 093)	104.8%	(41 985)	95.5%	9.7%
Finance charges	(329)	(1 115)	(63)	19.1%	(26)	8.0%	(14)	1.3%	(43)	3.9%	(147)	13.2%	(282)	87.1%	(84.7%)
Transfers and grants	-	(480)	-	-	-	-	-	-	(360)	75.0%	(360)	75.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	8 256	5 656	16 763	203.0%	(11 981)	(145.1%)	1 124	19.9%	(11 907)	(210.5%)	(6 001)	(106.1%)	(7 916)	(128.3%)	50.4%
Cash Flow from Investing Activities															
Receipts	2 960	3 806	-	-	745	25.2%	-	-	-	-	745	19.6%	-	-	-
Proceeds on disposal of PPE	2 960	3 806	-	-	745	25.2%	-	-	-	-	745	19.6%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 741)	(31 869)	(4 941)	15.1%	(10 534)	32.2%	(857)	2.7%	(4 525)	14.2%	(20 856)	65.4%	(1 763)	47.7%	156.7%
Capital assets	(32 741)	(31 869)	(4 941)	15.1%	(10 534)	32.2%	(857)	2.7%	(4 525)	14.2%	(20 856)	65.4%	(1 763)	47.7%	156.7%
Net Cash from/(used) Investing Activities	(29 781)	(28 062)	(4 941)	16.6%	(9 788)	32.9%	(857)	3.1%	(4 525)	16.1%	(20 110)	71.7%	(1 763)	81.0%	156.7%
Cash Flow from Financing Activities															
Receipts	26 977	28 393	8	-	14	.1%	28 315	99.7%	0	-	28 337	99.8%	537	-	(99.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	26 977	28 393	-	-	-	-	28 329	99.8%	-	-	28 329	99.8%	527	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	8	-	14	-	(14)	-	0	-	8	-	10	-	(97.2%)
Payments	(2 021)	(3 174)	(119)	5.9%	(243)	12.0%	(124)	3.9%	(228)	7.2%	(714)	22.5%	-	-	(100.0%)
Repayment of borrowing	(2 021)	(3 174)	(119)	5.9%	(243)	12.0%	(124)	3.9%	(228)	7.2%	(714)	22.5%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	24 956	25 219	(111)	(.4%)	(229)	(.9%)	28 190	111.8%	(227)	(.9%)	27 623	109.5%	537	(63.0%)	(142.3%)
Net Increase/(Decrease) in cash held	3 432	2 812	11 711	341.2%	(21 998)	(641.0%)	28 457	1 011.9%	(16 659)	(592.4%)	1 511	53.7%	(9 141)	(24.3%)	82.2%
Cash/cash equivalents at the year begin:	21 735	36 715	36 802	169.3%	48 513	223.2%	26 515	72.2%	54 972	149.7%	36 802	100.2%	44 123	100.5%	24.6%
Cash/cash equivalents at the year end:	25 167	39 528	48 513	192.8%	26 515	105.4%	54 972	139.1%	38 313	96.9%	38 313	96.9%	34 982	160.9%	9.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1	85.8%	0	13.2%	0	.9%	-	-	2	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	33	68.0%	4	8.5%	2	4.2%	9	19.3%	49	1.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	9.4%	-	-	-	-	42	90.6%	47	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 163	91.3%	85	1.9%	38	.8%	273	6.0%	4 559	97.9%	-	-	-	-
Total By Income Source	4 202	90.2%	89	1.9%	41	.9%	325	7.0%	4 656	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 666	99.7%	-	-	-	-	10	.3%	3 676	78.9%	-	-	-	-
Commercial	8	12.0%	0	.1%	0	-	62	87.9%	70	1.5%	-	-	-	-
Households	529	58.0%	89	9.8%	40	4.4%	254	27.8%	912	19.6%	-	-	-	-
Other	(2)	100.0%	-	-	-	-	-	-	(2)	-	-	-	-	-
Total By Customer Group	4 202	90.2%	89	1.9%	41	.9%	325	7.0%	4 656	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	1 049	100.0%	1 049	99.9%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100.0%	1	.1%
Total	-	-	-	-	-	-	1 049	100.0%	1 049	100.0%

Contact Details

Municipal Manager	Mr D Beretti (David)	028 425 1157
Financial Manager	Mr Johan Tesselaar	028 425 1157

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	146 466	174 818	37 073	25.3%	31 522	21.5%	30 778	17.6%	32 405	18.5%	131 778	75.4%	33 621	92.2%	(3.6%)
Property rates	20 113	20 113	7 497	37.3%	3 213	16.0%	3 268	16.2%	3 295	16.4%	17 273	85.9%	1 012	86.8%	225.5%
Property rates - penalties and collection charges	-	-	874	-	1 169	-	1 169	-	1 169	-	4 382	-	856	-	36.6%
Service charges - electricity revenue	46 578	46 578	13 708	29.4%	10 732	23.0%	11 391	24.5%	11 633	25.0%	47 464	101.9%	8 830	100.0%	31.8%
Service charges - water revenue	13 824	13 824	2 949	21.3%	3 391	24.5%	3 385	24.5%	3 344	24.2%	13 069	94.5%	3 319	94.7%	.7%
Service charges - sanitation revenue	8 401	8 401	1 583	18.8%	1 513	18.0%	1 473	17.5%	1 512	18.0%	6 081	72.4%	3 417	94.1%	(55.8%)
Service charges - refuse revenue	6 190	6 190	1 558	25.2%	1 476	23.8%	1 434	23.2%	1 474	23.8%	5 942	96.0%	3 394	89.2%	(56.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	909	909	100	11.0%	-	-	-	-	-	-	100	11.0%	-	-	-
Interest earned - external investments	500	500	15	3.0%	41	8.1%	-	-	-	-	55	11.1%	-	-	-
Interest earned - outstanding debtors	5 327	5 327	452	8.5%	-	-	-	-	-	-	452	8.5%	-	-	-
Dividends received	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 486	8 486	573	6.7%	321	3.8%	258	3.0%	370	4.4%	1 522	17.9%	37	12.1%	910.1%
Licences and permits	152	152	12	7.9%	40	26.3%	16	10.3%	-	-	68	44.5%	45	55.6%	(100.0%)
Agency services	960	960	155	16.1%	254	26.5%	215	22.4%	243	25.3%	867	90.3%	-	26.8%	(100.0%)
Transfers recognised - operational	33 146	61 962	7 288	22.0%	8 390	25.3%	7 189	11.6%	8 383	13.5%	31 251	50.4%	12 602	93.4%	(33.5%)
Other own revenue	1 876	1 411	308	16.4%	982	52.3%	980	69.5%	982	69.6%	3 252	230.4%	110	396.4%	794.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	143 977	172 763	34 177	23.7%	35 175	24.4%	31 852	18.4%	45 598	26.4%	146 802	85.0%	61 669	109.7%	(26.1%)
Employee related costs	55 215	55 627	11 920	21.6%	14 696	26.6%	15 024	27.0%	13 835	24.9%	55 474	99.7%	4 288	76.1%	222.7%
Remuneration of councillors	3 053	3 063	741	24.3%	730	23.9%	287	9.4%	546	17.8%	2 304	75.2%	218	81.4%	150.2%
Debt impairment	16 018	16 018	4 004	25.0%	2 787	17.4%	2 787	17.4%	2 787	17.4%	12 366	77.2%	-	86.1%	(100.0%)
Depreciation and asset impairment	10 661	10 661	2 809	26.3%	2 809	26.3%	2 809	26.3%	2 809	26.3%	11 236	105.4%	3 924	85.2%	(28.4%)
Finance charges	422	422	213	50.4%	56	13.3%	-	-	-	-	269	63.7%	-	150.8%	-
Bulk purchases	32 259	32 259	11 576	35.9%	8 046	24.9%	9 176	28.4%	8 100	25.1%	36 898	114.4%	1 525	90.2%	431.0%
Other Materials	3 054	3 154	2	.1%	317	10.4%	258	8.2%	258	8.2%	835	26.5%	25 146	-	(99.0%)
Contracted services	8 280	36 788	1 699	20.5%	2 868	34.6%	615	1.7%	16 381	44.5%	21 564	58.6%	726	-	2 156.9%
Transfers and grants	3 126	2 966	-	-	-	-	-	-	-	-	-	-	(43)	-	(100.0%)
Other expenditure	11 891	11 807	1 213	10.2%	2 866	24.1%	896	7.6%	883	7.5%	5 858	49.6%	25 885	100.8%	(96.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 489	2 055	2 896		(3 653)		(1 074)		(13 193)		(15 024)		(28 048)		
Transfers recognised - capital	44 648	23 448	1 047	2.3%	2 188	4.9%	3 445	14.7%	11 589	49.4%	18 269	77.9%	4 877	63.2%	137.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	47 137	25 503	3 944		(1 465)		2 371		(1 605)		3 245		(23 170)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	47 137	25 503	3 944		(1 465)		2 371		(1 605)		3 245		(23 170)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 137	25 503	3 944		(1 465)		2 371		(1 605)		3 245		(23 170)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 137	25 503	3 944		(1 465)		2 371		(1 605)		3 245		(23 170)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	44 978	44 978	1 806	4.0%	2 188	4.9%	2 888	6.4%	11 589	25.8%	18 470	41.1%	4 970	78.7%	133.2%
National Government	44 648	44 648	1 375	3.1%	2 188	4.9%	581	1.3%	10 422	23.3%	14 566	32.6%	1 912	62.9%	445.2%
Provincial Government	-	-	431	-	-	-	2 307	-	1 166	-	3 904	-	3 059	-	(61.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 648	44 648	1 806	4.0%	2 188	4.9%	2 888	6.5%	11 589	26.0%	18 470	41.4%	4 970	78.7%	133.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	330	330	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 978	44 978	1 806	4.0%	2 188	4.9%	2 888	6.4%	11 589	25.8%	18 470	41.1%	4 970	78.7%	133.2%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 176	3 176	-	-	126	4.0%	13	.4%	762	24.0%	900	28.3%	1 912	-	(60.2%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 176	3 176	-	-	126	4.0%	13	.4%	-	-	139	4.4%	1 912	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	762	-	762	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	330	330	-	-	-	-	-	-	-	-	-	-	-	21.1%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	330	330	-	-	-	-	-	-	-	-	-	-	-	21.1%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 472	41 472	1 806	4.4%	2 062	5.0%	2 875	6.9%	10 827	26.1%	17 570	42.4%	3 059	76.8%	254.0%
Electricity	2 303	2 303	-	-	63	2.7%	126	5.5%	2 823	122.6%	3 011	130.7%	-	68.6%	(100.0%)
Water	29 169	29 169	1 806	6.2%	1 999	6.9%	2 749	9.4%	8 004	27.4%	14 558	49.9%	3 059	94.0%	161.7%
Waste Water Management	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	171 023	171 023	47 091	27.5%	37 727	22.1%	38 518	22.5%	20 861	12.2%	144 197	84.3%	12 939	90.2%	61.2%
Property rates, penalties and collection charges	16 058	16 058	5 360	33.4%	2 355	14.7%	2 523	15.7%	2 590	16.1%	12 827	79.9%	1 534	80.0%	68.8%
Service charges	61 803	61 803	17 192	27.8%	17 039	27.6%	16 936	27.4%	17 029	27.6%	68 196	110.3%	11 404	91.9%	49.3%
Other revenue	11 931	11 931	5 223	43.8%	627	5.3%	1 152	9.7%	1 242	10.4%	8 244	69.1%	-	119.2%	(100.0%)
Government - operating	33 146	33 146	13 358	40.3%	7 758	23.4%	11 979	36.1%	-	-	33 095	99.8%	-	92.1%	-
Government - capital	44 648	44 648	5 943	13.3%	9 830	22.0%	5 864	13.1%	-	-	21 637	48.5%	-	102.4%	-
Interest	3 434	3 434	15	.4%	118	3.4%	65	1.9%	-	-	198	5.8%	-	3.5%	-
Dividends	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(123 834)	(123 834)	(39 595)	32.0%	(30 228)	24.4%	(28 555)	23.1%	(26 717)	21.6%	(125 095)	101.0%	(18 954)	99.9%	41.0%
Suppliers and employees	(122 861)	(122 861)	(39 595)	32.2%	(30 135)	24.5%	(28 521)	23.2%	(26 717)	21.7%	(124 968)	101.7%	(18 954)	99.4%	41.0%
Finance charges	(422)	(422)	-	-	(93)	22.0%	(34)	8.1%	-	-	(127)	30.1%	-	40.9%	-
Transfers and grants	(551)	(551)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	47 190	47 190	7 495	15.9%	7 499	15.9%	9 963	21.1%	(5 856)	(12.4%)	19 102	40.5%	(6 015)	49.1%	(2.6%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 648)	(44 648)	(1 806)	4.0%	(2 188)	4.9%	(2 888)	6.5%	(11 582)	25.9%	(18 463)	41.4%	(2 623)	52.6%	341.6%
Capital assets	(44 648)	(44 648)	(1 806)	4.0%	(2 188)	4.9%	(2 888)	6.5%	(11 582)	25.9%	(18 463)	41.4%	(2 623)	52.6%	341.6%
Net Cash from/(used) Investing Activities	(44 648)	(44 648)	(1 806)	4.0%	(2 188)	4.9%	(2 888)	6.5%	(11 582)	25.9%	(18 463)	41.4%	(2 623)	52.6%	341.6%
Cash Flow from Financing Activities															
Receipts	-	-	4 000	-	-	-	-	-	-	-	4 000	-	-	100.0%	-
Short term loans	-	-	4 000	-	-	-	-	-	-	-	4 000	-	-	100.0%	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(720)	(720)	(180)	25.0%	(180)	25.0%	(180)	25.0%	(180)	25.0%	(720)	100.0%	(120)	-	50.0%
Repayment of borrowing	(720)	(720)	(180)	25.0%	(180)	25.0%	(180)	25.0%	(180)	25.0%	(720)	100.0%	(120)	-	50.0%
Net Cash from/(used) Financing Activities	(720)	(720)	3 820	(530.6%)	(180)	25.0%	(180)	25.0%	(180)	25.0%	3 280	(455.6%)	(120)	83.5%	50.0%
Net Increase/(Decrease) in cash held	1 821	1 821	9 510	522.1%	5 131	281.7%	6 896	378.6%	(17 618)	(967.3%)	3 919	215.1%	(8 758)	55.5%	101.2%
Cash/cash equivalents at the year begin:	560	560	1 490	266.1%	11 000	1 964.3%	16 131	2 880.5%	23 027	4 111.9%	1 490	266.1%	14 324	-	60.8%
Cash/cash equivalents at the year end:	2 381	2 381	11 000	461.9%	16 131	677.4%	23 027	967.0%	5 409	227.1%	5 409	227.1%	5 567	58.5%	(2.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 164	9.3%	372	3.0%	288	2.3%	10 636	85.4%	12 460	19.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	796	33.5%	62	2.6%	48	2.0%	1 468	61.8%	2 374	3.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 216	8.1%	289	1.9%	243	1.6%	13 269	88.4%	15 017	24.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	415	4.8%	191	2.2%	189	2.2%	7 841	90.8%	8 636	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	815	7.8%	286	2.7%	275	2.6%	9 131	86.9%	10 506	16.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	25	100.0%	25	-	-	-	-	-
Interest on Arrear Debtor Accounts	14	.1%	22	.2%	28	.2%	12 516	99.5%	12 580	20.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 160)	(123.5%)	85	9.1%	77	8.2%	1 936	206.1%	939	1.5%	-	-	-	-
Total By Income Source	3 260	5.2%	1 307	2.1%	1 149	1.8%	56 821	90.9%	62 537	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	234	23.4%	31	3.1%	19	1.9%	718	71.6%	1 002	1.6%	-	-	-	-
Commercial	355	13.4%	87	3.3%	80	3.0%	2 120	80.3%	2 641	4.2%	-	-	-	-
Households	2 969	5.9%	1 042	2.1%	907	1.8%	45 556	90.3%	50 474	80.7%	-	-	-	-
Other	(298)	(3.5%)	147	1.7%	143	1.7%	8 427	100.1%	8 420	13.5%	-	-	-	-
Total By Customer Group	3 260	5.2%	1 307	2.1%	1 149	1.8%	56 821	90.9%	62 537	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	2 901	19.3%	2 801	18.6%	3 141	20.9%	6 204	41.2%	15 047	35.4%
Bulk Water	24	50.1%	24	49.9%	-	-	-	-	48	.1%
PAYE deductions	359	7.5%	-	-	-	-	4 444	92.5%	4 803	11.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	60	100.0%	-	-	-	-	-	-	60	.1%
Trade Creditors	2 678	22.9%	219	1.9%	681	5.8%	8 112	69.4%	11 689	27.5%
Auditor-General	(300)	(5.3%)	736	13.0%	331	5.8%	4 901	86.5%	5 669	13.4%
Other	161	3.1%	80	1.5%	41	.8%	4 861	94.5%	5 142	12.1%
Total	5 882	13.9%	3 860	9.1%	4 194	9.9%	28 521	67.2%	42 458	100.0%

Contact Details

Municipal Manager	Mr R Stevens (Municipal Manager)	028 551 1023
Financial Manager	Mr Kobus van Niekerk (Acting)	028 551 1023

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	453 282	459 899	179 770	39.7%	70 470	15.5%	110 743	24.1%	84 190	18.3%	445 173	96.8%	60 217	91.2%	39.8%
Property rates	84 865	84 865	86 741	102.2%	197	.2%	(408)	(.5%)	127	.2%	86 657	102.1%	148	102.2%	(14.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	138 175	138 175	39 038	28.3%	27 299	19.8%	35 452	25.7%	33 549	24.3%	135 338	97.9%	31 526	98.3%	6.4%
Service charges - water revenue	36 394	36 394	10 524	28.9%	8 104	22.3%	9 928	27.3%	8 225	22.6%	36 781	101.1%	7 631	95.6%	7.8%
Service charges - sanitation revenue	21 197	21 197	7 418	35.0%	4 755	22.4%	4 864	22.9%	4 791	22.6%	21 828	103.0%	4 190	103.5%	14.3%
Service charges - refuse revenue	18 162	18 162	4 876	26.8%	4 839	26.6%	4 848	26.7%	4 844	26.7%	19 408	106.9%	3 695	99.5%	31.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 952	1 952	716	36.7%	650	33.3%	592	30.4%	966	49.5%	2 924	149.9%	659	135.1%	46.5%
Interest earned - external investments	5 528	5 528	3 770	68.2%	(1 016)	(18.4%)	6 035	109.2%	5 181	93.7%	13 969	252.7%	3 947	273.5%	31.3%
Interest earned - outstanding debtors	1 573	1 573	503	32.0%	682	43.3%	599	38.1%	579	36.8%	2 363	150.2%	379	127.1%	52.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	67 872	67 872	1 503	2.2%	1 894	2.8%	28 994	42.7%	18 363	27.1%	50 753	74.8%	1 782	21.6%	930.4%
Licences and permits	1 475	1 475	328	22.2%	372	25.2%	360	24.4%	392	26.6%	1 452	98.5%	318	102.2%	23.3%
Agency services	2 032	2 032	500	24.6%	635	31.2%	651	32.0%	614	30.2%	2 400	118.1%	563	111.4%	9.0%
Transfers recognised - operational	55 751	62 368	19 206	34.4%	16 133	28.9%	14 382	23.1%	4 048	6.5%	53 769	86.2%	3 279	81.3%	23.4%
Other own revenue	15 808	15 808	4 345	27.5%	5 938	37.6%	3 490	22.1%	2 106	13.3%	15 879	100.4%	2 039	121.1%	3.3%
Gains on disposal of PPE	2 500	2 500	303	12.1%	(10)	(.4%)	955	38.2%	403	16.1%	1 651	66.0%	60	11.5%	571.0%
Operating Expenditure	472 975	478 742	77 160	16.3%	88 588	18.7%	131 051	27.4%	99 811	20.8%	396 611	82.8%	83 966	77.4%	18.9%
Employee related costs	166 365	165 196	34 941	21.0%	42 313	25.4%	36 265	22.0%	36 570	22.1%	150 089	90.9%	33 728	90.4%	8.4%
Remuneration of councillors	8 050	8 050	1 836	22.8%	1 849	23.0%	2 000	24.8%	1 904	23.6%	7 588	94.3%	1 810	99.1%	5.2%
Debt impairment	59 530	59 530	1 002	1.7%	464	.8%	26 079	43.8%	14 287	24.0%	41 832	70.3%	-	-	(100.0%)
Depreciation and asset impairment	35 960	35 960	-	-	-	-	20 672	57.5%	4 595	12.8%	25 267	70.3%	4 753	73.4%	(3.3%)
Finance charges	20 698	21 180	-	-	5 848	28.3%	-	-	5 257	24.8%	11 105	52.4%	6 189	67.4%	(15.1%)
Bulk purchases	102 049	94 197	28 658	28.1%	17 775	17.4%	25 525	27.1%	20 851	22.1%	92 809	98.5%	22 676	93.7%	(8.0%)
Other Materials	19 459	27 202	3 102	15.9%	5 104	26.2%	7 953	29.2%	5 037	18.5%	21 196	77.9%	3 350	78.3%	50.4%
Contracted services	29 303	35 872	3 004	10.3%	6 360	21.7%	7 980	22.2%	5 862	16.3%	23 206	64.7%	6 238	64.6%	(6.0%)
Transfers and grants	987	1 155	216	21.9%	272	27.6%	216	18.7%	347	30.1%	1 052	91.1%	331	98.9%	4.8%
Other expenditure	30 573	30 400	4 400	14.4%	8 604	28.1%	4 195	13.8%	5 070	16.7%	22 269	73.3%	4 891	75.1%	3.7%
Loss on disposal of PPE	-	-	-	-	-	-	167	-	31	-	197	-	-	-	(100.0%)
Surplus/(Deficit)	(19 693)	(18 843)	102 610		(18 118)		(20 308)		(15 621)		48 562		(23 749)		
Transfers recognised - capital	15 524	24 526	2 824	18.2%	640	4.1%	10 461	42.7%	2 420	9.9%	16 345	66.6%	13 414	46.7%	(82.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	1 000	5 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 169)	11 183	105 434		(17 477)		(9 848)		(13 202)		64 907		(10 335)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(3 169)	11 183	105 434		(17 477)		(9 848)		(13 202)		64 907		(10 335)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 169)	11 183	105 434		(17 477)		(9 848)		(13 202)		64 907		(10 335)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 169)	11 183	105 434		(17 477)		(9 848)		(13 202)		64 907		(10 335)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	100 582	92 477	10 524	10.5%	22 956	22.8%	9 162	9.9%	16 235	17.6%	58 877	63.7%	27 552	54.3%	(41.1%)
National Government	15 189	15 539	-	-	5 408	35.6%	2 519	16.2%	6 237	40.1%	14 165	91.2%	10 835	70.7%	(42.4%)
Provincial Government	335	8 432	3 077	918.6%	1 654	493.6%	621	7.4%	2 618	31.1%	7 970	94.5%	432	11.6%	505.7%
District Municipality	-	317	-	-	-	-	-	-	13	4.2%	13	4.2%	-	-	(100.0%)
Other transfers and grants	1 000	5 737	-	-	-	-	-	-	16	.3%	16	.3%	79	1.6%	(80.1%)
Transfers recognised - capital	16 524	30 026	3 077	18.6%	7 062	42.7%	3 141	10.5%	8 884	29.6%	22 164	73.8%	11 347	49.9%	(21.7%)
Borrowing	70 694	49 020	6 836	9.7%	14 246	20.2%	4 755	9.7%	6 073	12.4%	31 910	65.1%	14 096	57.5%	(56.9%)
Internally generated funds	13 365	13 432	610	4.6%	1 649	12.3%	1 266	9.4%	1 278	9.5%	4 803	35.8%	2 109	63.5%	(39.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	100 582	92 477	10 524	10.5%	22 956	22.8%	9 162	9.9%	16 235	17.6%	58 877	63.7%	27 552	54.3%	(41.1%)
Governance and Administration	5 557	6 598	86	1.5%	188	3.4%	437	6.6%	814	12.3%	1 525	23.1%	1 452	64.5%	(44.0%)
Executive & Council	40	40	-	-	-	-	29	73.6%	-	-	29	73.6%	33	79.2%	(100.0%)
Budget & Treasury Office	5 517	6 558	86	1.6%	188	3.4%	407	6.2%	814	12.4%	1 495	22.8%	8	3.8%	10 364.4%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	1 412	-	(100.0%)
Community and Public Safety	9 171	9 372	1 070	11.7%	3 288	35.9%	986	10.5%	1 108	11.8%	6 452	68.8%	8 346	129.1%	(86.7%)
Community & Social Services	2 509	2 538	489	19.5%	807	32.2%	350	13.8%	230	9.1%	1 876	73.9%	6 510	379.9%	(96.5%)
Sport And Recreation	4 496	4 416	571	12.7%	1 141	25.4%	247	5.6%	538	12.2%	2 496	56.5%	1 629	79.3%	(67.0%)
Public Safety	2 098	2 360	10	.5%	1 340	63.9%	332	14.1%	341	14.4%	2 024	85.7%	206	44.5%	65.3%
Housing	68	59	-	-	-	-	57	96.5%	-	-	57	96.5%	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 311	16 111	1 508	9.9%	4 110	26.8%	1 011	6.3%	2 008	12.5%	8 638	53.6%	1 592	24.9%	26.1%
Planning and Development	89	155	-	-	72	81.2%	66	42.9%	10	6.2%	148	95.8%	5	94.5%	107.6%
Road Transport	15 210	15 924	1 503	9.9%	4 035	26.5%	945	5.9%	1 977	12.4%	8 460	53.1%	1 588	24.6%	24.5%
Environmental Protection	13	32	6	47.0%	2	20.0%	-	-	21	67.6%	30	94.1%	-	-	(100.0%)
Trading Services	70 543	60 396	7 859	11.1%	15 370	21.8%	6 728	11.1%	12 305	20.4%	42 262	70.0%	16 162	50.3%	(23.9%)
Electricity	20 387	8 317	907	4.4%	1 606	7.9%	1 436	17.3%	656	7.9%	4 605	55.4%	5 019	69.3%	(86.9%)
Water	17 139	23 820	5 241	30.6%	3 727	21.7%	2 253	9.5%	3 337	14.0%	14 557	61.1%	4 017	37.1%	(16.9%)
Waste Water Management	32 768	28 009	1 672	5.1%	10 037	30.6%	3 002	10.7%	8 312	29.7%	23 024	82.2%	5 790	55.7%	43.6%
Waste Management	250	250	39	15.7%	-	-	37	14.6%	-	-	76	30.3%	1 335	90.5%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	91.0%	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	407 348	427 667	133 822	32.9%	99 869	24.5%	163 612	38.3%	107 999	25.3%	505 302	118.2%	98 639	112.6%	9.5%
Property rates, penalties and collection charges	83 167	83 167	26 296	31.6%	24 926	30.0%	24 554	29.5%	22 140	26.6%	97 916	117.7%	18 881	116.2%	17.3%
Service charges	209 650	209 650	47 502	22.7%	46 249	22.1%	56 155	26.8%	51 592	24.6%	201 499	96.1%	46 030	95.5%	12.1%
Other revenue	35 187	35 187	34 005	96.6%	12 552	35.7%	51 694	146.9%	22 369	63.6%	120 620	342.8%	12 873	352.4%	73.8%
Government - operating	55 751	62 567	19 206	34.4%	16 133	28.9%	14 382	23.0%	4 048	6.5%	53 769	85.9%	3 279	81.3%	23.4%
Government - capital	16 524	30 026	2 824	17.1%	640	3.9%	10 461	34.8%	2 420	8.1%	16 345	54.4%	13 414	47.2%	(82.0%)
Interest	7 069	7 069	3 988	56.4%	(632)	(8.9%)	6 366	90.0%	5 431	76.8%	15 153	214.4%	4 162	246.6%	30.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(372 814)	(383 204)	(118 024)	31.7%	(82 886)	22.2%	(135 875)	35.5%	(90 992)	23.7%	(427 778)	111.6%	(99 961)	107.2%	(9.0%)
Suppliers and employees	(357 148)	(360 918)	(117 808)	33.0%	(76 766)	21.5%	(135 661)	37.6%	(85 396)	23.7%	(415 631)	115.2%	(93 441)	109.3%	(8.6%)
Finance charges	(14 679)	(21 180)	-	-	(5 848)	39.8%	-	-	(5 257)	24.8%	(11 105)	52.4%	(6 189)	67.4%	(15.1%)
Transfers and grants	(987)	(1 107)	(216)	21.9%	(272)	27.6%	(214)	19.3%	(339)	30.6%	(1 041)	94.1%	(331)	107.6%	2.2%
Net Cash from/(used) Operating Activities	34 534	44 463	15 797	45.7%	16 983	49.2%	27 736	62.4%	17 007	38.3%	77 524	174.4%	(1 322)	161.7%	(1 386.5%)
Cash Flow from Investing Activities															
Receipts	2 502	2 502	303	12.1%	(10)	(.4%)	789	31.5%	403	16.1%	1 484	59.3%	60	11.5%	571.0%
Proceeds on disposal of PPE	2 500	2 500	303	12.1%	(10)	(.4%)	789	31.6%	403	16.1%	1 484	59.4%	60	11.5%	571.0%
Decrease in non-current debtors	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(94 366)	(92 477)	(10 524)	11.2%	(22 956)	24.3%	(9 162)	9.9%	(16 235)	17.6%	(58 877)	63.7%	(27 552)	54.3%	(41.1%)
Capital assets	(94 366)	(92 477)	(10 524)	11.2%	(22 956)	24.3%	(9 162)	9.9%	(16 235)	17.6%	(58 877)	63.7%	(27 552)	54.3%	(41.1%)
Net Cash from/(used) Investing Activities	(91 864)	(89 975)	(10 220)	11.1%	(22 967)	25.0%	(8 373)	9.3%	(15 833)	17.6%	(57 392)	63.8%	(27 492)	55.6%	(42.4%)
Cash Flow from Financing Activities															
Receipts	70 904	30 210	175	.2%	149	.2%	144	.5%	30 153	99.8%	30 621	101.4%	175	355.3%	17 114.6%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	70 694	30 000	-	-	-	-	-	-	30 000	100.0%	30 000	100.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	210	210	175	83.3%	149	70.7%	144	68.6%	153	72.8%	621	295.5%	175	355.3%	(12.7%)
Payments	(15 738)	(17 421)	-	-	(8 428)	53.6%	-	-	(9 012)	51.7%	(17 439)	100.1%	(8 085)	100.7%	11.5%
Repayment of borrowing	(15 738)	(17 421)	-	-	(8 428)	53.6%	-	-	(9 012)	51.7%	(17 439)	100.1%	(8 085)	100.7%	11.5%
Net Cash from/(used) Financing Activities	55 166	12 789	175	.3%	(8 279)	(15.0%)	144	1.1%	21 141	165.3%	13 181	103.1%	(7 910)	97.4%	(367.3%)
Net Increase/(Decrease) in cash held	(2 164)	(32 723)	5 752	(265.9%)	(14 263)	659.2%	19 508	(59.6%)	22 316	(68.2%)	33 313	(101.8%)	(36 724)	(5.2%)	(160.8%)
Cash/cash equivalents at the year begin:	149 869	219 860	219 860	146.7%	225 612	150.5%	211 350	96.1%	230 858	105.0%	219 860	100.0%	251 749	100.0%	(8.3%)
Cash/cash equivalents at the year end:	147 705	187 137	225 612	152.7%	211 350	143.1%	230 858	123.4%	253 173	135.3%	253 173	135.3%	215 025	143.6%	17.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 562	42.0%	395	4.7%	293	3.5%	4 225	49.9%	8 476	16.7%	1 278	15.1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 548	70.1%	419	3.4%	250	2.0%	2 980	24.4%	12 196	24.0%	82	.7%	-	-
Receivables from Non-exchange Transactions - Property Rates	6 997	53.9%	435	3.4%	287	2.2%	5 252	40.5%	12 971	25.5%	16	.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	2 317	34.9%	260	3.9%	204	3.1%	3 867	58.2%	6 647	13.1%	986	14.8%	-	-
Receivables from Exchange Transactions - Waste Management	2 199	47.1%	263	5.6%	210	4.5%	1 999	42.8%	4 671	9.2%	820	17.5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	10	-	-	-
Interest on Arrear Debtor Accounts	292	12.1%	139	5.8%	130	5.4%	1 844	76.7%	2 404	4.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	963	27.9%	192	5.6%	66	1.9%	2 233	64.6%	3 454	6.8%	19 326	559.5%	-	-
Total By Income Source	24 879	49.0%	2 103	4.1%	1 439	2.8%	22 399	44.1%	50 819	100.0%	22 518	44.3%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	887	45.8%	83	4.3%	39	2.0%	926	47.9%	1 935	3.8%	-	-	-	-
Commercial	5 483	68.5%	363	4.5%	118	1.5%	2 043	25.5%	8 008	15.8%	-	-	-	-
Households	18 508	45.3%	1 656	4.1%	1 282	3.1%	19 430	47.5%	40 876	80.4%	22 518	55.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24 879	49.0%	2 103	4.1%	1 439	2.8%	22 399	44.1%	50 819	100.0%	22 518	44.3%	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 343	100.0%	-	-	-	-	-	-	4 343	98.8%
Bulk Water	51	100.0%	-	-	-	-	-	-	51	1.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 394	100.0%	-	-	-	-	-	-	4 394	100.0%

Contact Details

Municipal Manager	Mr Johan Jacobs	028 713 8000
Financial Manager	Mrs Lien Viljoen	028 713 8010

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	962 885	993 925	211 671	22.0%	221 105	23.0%	241 789	24.3%	224 810	22.6%	899 375	90.5%	186 983	99.9%	20.2%
Property rates	117 329	120 760	33 681	28.7%	28 753	24.5%	29 861	24.7%	30 678	25.4%	122 973	101.8%	2 492	102.5%	1 131.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	105	-	(100.0%)
Service charges - electricity revenue	404 574	410 251	102 132	25.2%	107 406	26.5%	104 229	25.4%	105 185	25.6%	418 952	102.1%	97 068	99.3%	8.4%
Service charges - water revenue	118 463	111 414	15 269	12.9%	25 704	21.7%	31 833	28.6%	27 761	24.9%	100 567	90.3%	30 313	95.0%	(8.4%)
Service charges - sanitation revenue	63 512	63 408	13 931	21.9%	12 652	19.9%	14 995	23.6%	15 409	24.3%	56 986	89.9%	(5 978)	96.3%	(357.8%)
Service charges - refuse revenue	56 304	54 018	13 016	23.1%	13 525	24.0%	13 480	25.0%	13 405	24.8%	53 426	98.9%	11 051	99.4%	21.3%
Service charges - other	-	-	(3 508)	-	(1 563)	-	-	-	-	-	(5 071)	-	4 688	-	(100.0%)
Rental of facilities and equipment	5 400	6 069	1 391	25.8%	1 808	33.5%	1 420	23.4%	1 314	21.7%	5 933	97.8%	1 270	104.9%	3.5%
Interest earned - external investments	37 500	33 168	10 067	26.8%	10 431	27.8%	10 642	32.1%	11 444	34.5%	42 585	128.4%	9 924	103.2%	15.3%
Interest earned - outstanding debtors	1 879	1 966	375	20.0%	457	24.3%	481	24.5%	471	24.0%	1 784	90.8%	436	96.2%	8.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 939	15 905	2 974	60.2%	2 633	53.3%	1 625	10.2%	1 247	7.8%	8 480	53.3%	14 118	347.7%	(91.2%)
Licences and permits	1 133	1 169	316	27.9%	308	27.2%	376	32.1%	332	28.4%	1 332	113.9%	340	106.8%	(2.2%)
Agency services	6 000	5 639	1 573	26.2%	1 707	28.5%	1 721	30.5%	1 779	31.6%	6 781	120.3%	1 662	105.2%	7.0%
Transfers recognised - operational	119 892	137 535	9 628	8.0%	8 304	6.9%	25 863	18.8%	5 671	4.1%	49 466	36.0%	15 582	91.7%	(63.6%)
Other own revenue	25 081	30 912	10 826	43.2%	8 978	35.8%	5 262	17.0%	10 113	32.7%	35 179	113.8%	3 911	51.9%	158.6%
Gains on disposal of PPE	879	1 714	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	983 307	1 035 768	176 634	18.0%	189 121	19.2%	182 214	17.6%	267 840	25.9%	815 808	78.8%	202 874	82.6%	32.0%
Employee related costs	291 147	289 650	67 895	23.3%	66 631	22.9%	68 538	23.7%	68 476	23.6%	271 540	93.7%	65 991	91.6%	3.8%
Remuneration of councillors	11 928	11 483	2 771	23.2%	2 771	23.2%	3 070	26.7%	2 871	25.0%	11 483	100.0%	2 735	99.8%	5.0%
Debt impairment	18 722	33 870	370	2.0%	332	1.8%	317	.9%	441	1.3%	1 459	4.3%	2 279	(8.0%)	(80.7%)
Depreciation and asset impairment	78 304	77 566	-	-	-	-	-	-	64 063	82.6%	64 063	82.6%	13 058	81.0%	390.6%
Finance charges	4 992	9 858	-	-	1 653	33.1%	-	-	1 596	16.2%	3 249	33.0%	1 499	88.9%	6.4%
Bulk purchases	285 789	283 834	70 101	24.5%	62 358	21.8%	63 777	22.5%	63 281	22.3%	259 516	91.4%	61 006	92.7%	3.7%
Other Materials	81 813	82 718	7 848	9.6%	9 085	11.1%	7 485	9.0%	9 223	11.1%	33 641	40.7%	4 200	22.6%	119.6%
Contracted services	145 910	166 837	16 526	11.3%	30 535	20.9%	25 830	15.5%	42 947	25.7%	115 838	69.4%	11 023	23.8%	289.6%
Transfers and grants	5 816	6 112	1 328	22.8%	1 722	29.6%	1 580	25.9%	1 427	23.3%	6 057	99.1%	430	31.5%	232.1%
Other expenditure	57 432	60 445	9 795	17.1%	14 035	24.4%	11 616	19.2%	15 617	25.8%	51 063	84.5%	40 653	121.8%	(61.6%)
Loss on disposal of PPE	1 454	13 396	-	-	-	-	-	-	(2 102)	(15.7%)	(2 102)	(15.7%)	(0)	100.1%	4 776 622.7%
Surplus/(Deficit)	(20 422)	(41 842)	35 037		31 983		59 575		(43 030)		83 566		(15 891)		
Transfers recognised - capital	51 938	70 737	44 168	85.0%	43 109	83.0%	10 067	14.2%	16 781	23.7%	114 126	161.3%	10 658	59.3%	57.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	(37)	-	(2 706)	-	(2 743)	-	185	-	(1 559.0%)
Surplus/(Deficit) after capital transfers and contributions	31 516	28 895	79 206		75 092		69 606		(28 954)		194 949		(5 048)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	31 516	28 895	79 206		75 092		69 606		(28 954)		194 949		(5 048)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31 516	28 895	79 206		75 092		69 606		(28 954)		194 949		(5 048)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	31 516	28 895	79 206		75 092		69 606		(28 954)		194 949		(5 048)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	181 755	205 748	14 173	7.8%	31 936	17.6%	20 373	9.9%	75 831	36.9%	142 313	69.2%	54 160	89.4%	40.0%
National Government	31 113	30 192	4 178	13.4%	9 433	30.3%	5 663	18.8%	10 300	34.1%	29 574	98.0%	11 335	99.7%	(9.1%)
Provincial Government	15 000	32 217	2 049	13.7%	2 389	15.9%	2 347	7.3%	3 585	11.1%	10 370	32.2%	2 050	31.5%	74.9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	46 113	62 409	6 227	13.5%	11 822	25.6%	8 010	12.8%	13 885	22.2%	39 944	64.0%	13 385	75.6%	3.7%
Borrowing	40 020	23 120	121	.3%	2 902	7.3%	2 030	8.8%	13 930	60.3%	18 983	82.1%	1 035	99.9%	1 245.3%
Internally generated funds	93 442	93 621	7 146	7.6%	16 681	17.9%	9 583	10.2%	44 252	47.3%	77 662	83.0%	38 318	94.1%	15.5%
Public contributions and donations	2 180	26 599	679	31.2%	530	24.3%	751	2.8%	3 764	14.2%	5 724	21.5%	1 421	117.6%	164.8%
Capital Expenditure Standard Classification	181 755	205 748	14 173	7.8%	31 936	17.6%	20 373	9.9%	75 831	36.9%	142 313	69.2%	54 160	89.4%	40.0%
Governance and Administration	8 938	17 728	530	5.9%	2 596	29.0%	895	5.1%	2 795	15.8%	6 817	38.5%	3 900	71.4%	(28.3%)
Executive & Council	843	936	11	1.3%	700	83.1%	-	-	94	10.0%	805	86.0%	14	99.7%	569.8%
Budget & Treasury Office	8 096	16 792	519	6.4%	1 888	23.3%	895	5.3%	2 702	16.1%	6 004	35.8%	3 886	56.3%	(30.5%)
Corporate Services	-	-	-	-	7	-	-	-	-	-	7	-	-	-	-
Community and Public Safety	25 201	75 731	2 797	11.1%	4 997	19.8%	1 342	1.8%	9 112	12.0%	18 248	24.1%	4 895	58.6%	86.2%
Community & Social Services	360	699	5	1.4%	87	24.1%	45	6.4%	381	54.6%	518	74.1%	285	125.6%	33.6%
Sport And Recreation	4 196	-	165	3.9%	850	20.3%	1 056	-	4 173	-	6 244	-	2 754	82.6%	51.5%
Public Safety	5 395	45 257	271	5.0%	1 186	22.0%	104	.2%	4 279	9.5%	5 840	12.9%	245	98.5%	1 646.7%
Housing	15 250	29 775	2 356	15.5%	2 874	18.8%	137	.5%	278	.9%	5 646	19.0%	1 610	25.5%	(82.7%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 653	6 985	4 181	16.3%	5 035	19.6%	2 807	40.2%	11 047	158.1%	23 070	330.3%	12 550	94.2%	(12.0%)
Planning and Development	3 320	6 985	186	5.6%	1 580	47.6%	233	3.3%	4 922	70.5%	6 920	99.1%	180	89.5%	2 639.8%
Road Transport	22 197	-	3 995	18.0%	3 455	15.6%	2 574	-	6 124	-	16 148	-	12 371	94.5%	(50.5%)
Environmental Protection	135	-	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Trading Services	121 963	105 304	6 665	5.5%	19 308	15.8%	15 329	14.6%	52 877	50.2%	94 179	89.4%	32 805	99.7%	61.2%
Electricity	27 317	28 047	2 256	8.3%	6 480	23.7%	5 378	19.2%	13 550	48.3%	27 665	98.6%	8 104	98.1%	67.2%
Water	33 125	21 118	946	2.9%	2 806	8.5%	1 990	9.4%	11 602	54.9%	17 344	82.1%	7 366	85.9%	57.5%
Waste Water Management	48 041	47 878	3 276	6.8%	6 930	14.4%	7 878	16.5%	26 548	55.5%	44 632	93.2%	16 852	116.8%	57.5%
Waste Management	13 480	8 261	187	1.4%	3 092	22.9%	82	1.0%	1 176	14.2%	4 538	54.9%	483	95.3%	143.3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	10	48.8%	(100.0%)

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	992 815	1 054 786	255 844	25.8%	262 697	26.5%	251 856	23.9%	241 625	22.9%	1 012 023	95.9%	206 759	94.4%	16.9%
Property rates, penalties and collection charges	116 244	120 760	33 681	29.0%	28 753	24.7%	29 861	24.7%	30 678	25.4%	122 973	101.8%	12 717	86.8%	141.2%
Service charges	649 991	639 090	140 839	21.7%	157 723	24.3%	164 538	25.7%	161 415	25.3%	624 515	97.7%	154 678	98.3%	4.4%
Other revenue	14 993	59 693	17 085	114.0%	13 920	92.8%	10 404	17.4%	15 268	25.6%	56 678	94.9%	21 301	101.4%	(28.3%)
Government - operating	121 892	131 952	9 628	7.9%	8 304	6.8%	25 863	19.6%	(15 794)	(12.0%)	28 001	21.2%	5 422	87.2%	(391.3%)
Government - capital	49 938	70 737	44 168	88.4%	43 109	86.3%	10 067	14.2%	38 143	53.9%	135 487	191.5%	2 762	70.3%	1 280.9%
Interest	39 758	32 554	10 442	26.3%	10 888	27.4%	11 123	34.2%	11 916	36.6%	44 369	136.3%	9 880	107.8%	20.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(838 021)	(884 695)	(176 307)	21.0%	(189 226)	22.6%	(177 384)	20.1%	(197 205)	22.3%	(740 122)	83.7%	(176 542)	87.7%	11.7%
Suppliers and employees	(827 679)	(873 735)	(174 936)	21.1%	(185 851)	22.5%	(175 803)	20.1%	(194 225)	22.2%	(730 815)	83.6%	(174 613)	88.0%	11.2%
Finance charges	(4 992)	(4 848)	(43)	.9%	(1 653)	33.1%	-	-	(1 553)	32.0%	(3 249)	67.0%	(1 499)	89.5%	3.6%
Transfers and grants	(5 350)	(6 112)	(1 328)	24.8%	(1 722)	32.2%	(1 580)	25.9%	(1 427)	23.3%	(6 057)	99.1%	(430)	31.5%	232.1%
Net Cash from/(used) Operating Activities	154 794	170 091	79 538	51.4%	73 471	47.5%	74 472	43.8%	44 421	26.1%	271 902	159.9%	30 217	154.2%	47.0%
Cash Flow from Investing Activities															
Receipts	(4 601)	(7 200)	(76 646)	1 665.9%	(35 012)	761.0%	(49 006)	680.6%	13 743	(190.9%)	(146 920)	2 040.6%	(2 941)	177.4%	(567.4%)
Proceeds on disposal of PPE	7 299	4 700	112	1.5%	-	-	34	.7%	(6 343)	(135.0%)	(6 197)	(131.8%)	(0)	29.8%	317 137 400.0%
Decrease in non-current debtors	-	-	(1 165)	-	61	-	60	-	54	-	(990)	-	-	-	(100.0%)
Decrease in other non-current receivables	100	100	-	-	-	-	-	-	-	-	-	-	59	(57.2%)	(100.0%)
Decrease (increase) in non-current investments	(12 000)	(12 000)	(75 593)	629.9%	(35 073)	292.3%	(49 100)	409.2%	20 032	(166.9%)	(139 734)	1 164.4%	(3 000)	100.0%	(767.7%)
Payments	(181 755)	(205 748)	(14 173)	7.8%	(31 945)	17.6%	(20 372)	9.9%	(75 708)	36.8%	(142 198)	69.1%	(52 958)	88.6%	43.0%
Capital assets	(181 755)	(205 748)	(14 173)	7.8%	(31 945)	17.6%	(20 372)	9.9%	(75 708)	36.8%	(142 198)	69.1%	(52 958)	88.6%	43.0%
Net Cash from/(used) Investing Activities	(186 356)	(212 948)	(90 819)	48.7%	(66 957)	35.9%	(69 378)	32.6%	(61 965)	29.1%	(289 119)	135.8%	(55 899)	91.9%	10.9%
Cash Flow from Financing Activities															
Receipts	41 108	26 601	682	1.7%	281	.7%	510	1.9%	4 110	15.4%	5 583	21.0%	4 779	76.5%	(14.0%)
Short term loans	-	-	-	-	-	-	(34)	-	(20)	-	(54)	-	-	-	(100.0%)
Borrowing long term/refinancing	40 020	25 320	-	-	-	-	-	-	3 070	12.1%	3 070	12.1%	4 215	49.8%	(27.2%)
Increase (decrease) in consumer deposits	1 088	1 281	682	62.7%	281	25.9%	544	42.5%	1 060	82.7%	2 567	200.3%	564	205.1%	87.8%
Payments	(5 984)	(5 984)	(8)	.1%	(1 585)	26.5%	(14)	.2%	(4)	.1%	(1 610)	26.9%	(239)	5.2%	(98.2%)
Repayment of borrowing	(5 984)	(5 984)	(8)	.1%	(1 585)	26.5%	(14)	.2%	(4)	.1%	(1 610)	26.9%	(239)	5.2%	(98.2%)
Net Cash from/(used) Financing Activities	35 124	20 617	674	1.9%	(1 303)	(3.7%)	497	2.4%	4 105	19.9%	3 973	19.3%	4 540	(3 882.8%)	(9.6%)
Net Increase/(Decrease) in cash held	3 562	(22 240)	(10 607)	(297.8%)	5 210	146.3%	5 591	(25.1%)	(13 439)	60.4%	(13 245)	59.6%	(21 142)	(14.5%)	(36.4%)
Cash/cash equivalents at the year begin:	358 908	426 249	14 350	4.0%	3 742	1.0%	8 952	2.1%	14 544	3.4%	14 350	3.4%	447 391	100.0%	(96.7%)
Cash/cash equivalents at the year end:	362 470	404 009	3 742	1.0%	8 952	2.5%	14 544	3.6%	1 105	.3%	1 105	.3%	426 249	119.8%	(99.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 612	48.2%	1 397	7.8%	810	4.5%	7 043	39.4%	17 862	25.0%	633	3.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	22 369	85.7%	1 182	4.5%	424	1.6%	2 119	8.1%	26 093	36.5%	146	.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	8 707	62.2%	839	6.0%	379	2.7%	4 083	29.1%	14 007	19.6%	593	4.2%	-	-
Receivables from Exchange Transactions - Waste Water Management	4 578	47.9%	695	7.3%	427	4.5%	3 866	40.4%	9 566	13.4%	178	1.9%	-	-
Receivables from Exchange Transactions - Waste Management	4 173	66.3%	476	7.6%	254	4.0%	1 392	22.1%	6 294	8.8%	67	1.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	2.8%	3	1.7%	2	1.4%	151	94.1%	161	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9 695)	376.9%	447	(17.4%)	213	(8.3%)	6 463	(251.3%)	(2 572)	(3.6%)	331	(12.9%)	-	-
Total By Income Source	38 749	54.3%	5 039	7.1%	2 508	3.5%	25 116	35.2%	71 412	100.0%	1 948	2.7%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 149	63.8%	219	6.5%	31	.9%	971	28.8%	3 370	4.7%	-	-	-	-
Commercial	22 039	73.0%	1 299	4.3%	563	1.9%	6 284	20.8%	30 185	42.3%	-	-	-	-
Households	14 561	38.5%	3 522	9.3%	1 914	5.1%	17 861	47.2%	37 857	53.0%	1 948	5.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	38 749	54.3%	5 039	7.1%	2 508	3.5%	25 116	35.2%	71 412	100.0%	1 948	2.7%	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	24 823	100.0%	-	-	-	-	-	-	24 823	49.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	656	100.0%	-	-	-	-	656	1.3%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 521	98.2%	444	1.8%	2	-	-	-	24 968	49.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	49 344	97.8%	1 100	2.2%	2	-	-	-	50 447	100.0%

Contact Details

Municipal Manager	Adv T. GILIOMEE	044 606 5003
Financial Manager	Mr D M Asmal	044 606 5009

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	1 918 574	1 923 188	418 234	21.8%	297 616	15.5%	329 922	17.2%	255 992	13.3%	1 301 764	67.7%	401 260	86.4%	(36.2%)
Property rates	254 955	260 105	81 725	32.1%	62 345	24.5%	63 110	24.3%	61 910	23.8%	269 089	103.5%	54 884	87.2%	12.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	647 628	642 064	139 215	21.5%	171 261	26.4%	147 742	23.0%	158 261	24.6%	616 479	96.0%	129 192	97.5%	22.5%
Service charges - water revenue	134 199	130 899	22 328	16.6%	(24 366)	(18.2%)	(25 113)	(19.2%)	(53 271)	(40.7%)	(80 422)	(61.4%)	23 289	89.4%	(328.7%)
Service charges - sanitation revenue	89 395	89 395	24 089	26.9%	23 921	26.8%	25 825	28.9%	25 156	28.1%	98 989	110.7%	20 463	113.5%	22.9%
Service charges - refuse revenue	77 805	77 805	20 297	26.1%	20 242	26.0%	20 522	26.4%	20 665	26.6%	81 726	105.0%	17 055	111.9%	21.2%
Service charges - other	-	36	3	-	1	-	2	5.1%	5	12.5%	10	28.7%	2	-	162.7%
Rental of facilities and equipment	5 596	5 896	1 991	35.6%	387	6.9%	354	6.0%	392	6.7%	3 124	53.0%	489	62.5%	(19.8%)
Interest earned - external investments	38 610	44 067	10 767	27.9%	8 071	20.9%	14 406	32.7%	13 611	30.9%	46 855	106.3%	16 594	115.4%	(18.0%)
Interest earned - outstanding debtors	5 805	5 805	904	15.6%	2 096	36.1%	2 443	42.1%	1 318	22.7%	6 761	116.5%	1 379	37.7%	(4.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	72 569	72 569	3 472	4.8%	3 445	4.7%	3 947	5.4%	3 622	5.0%	14 486	20.0%	3 716	20.4%	(2.5%)
Licences and permits	3 345	3 345	896	26.8%	746	22.3%	861	25.7%	866	25.9%	3 370	100.7%	761	90.6%	13.9%
Agency services	8 427	8 427	7 177	85.2%	145	1.7%	376	4.5%	1 374	16.3%	9 073	107.7%	4 773	616.4%	(71.2%)
Transfers recognised - operational	473 230	485 000	77 865	16.5%	8 477	1.8%	55 340	11.4%	645	.1%	142 327	29.3%	101 256	56.2%	(99.4%)
Other own revenue	107 010	97 776	27 505	25.7%	20 843	19.5%	20 093	20.6%	21 449	21.9%	89 891	91.9%	27 406	103.4%	(21.7%)
Gains on disposal of PPE	-	-	-	-	2	-	14	-	(11)	-	5	-	1	-	(1 390.4%)
Operating Expenditure	1 956 195	1 963 177	368 017	18.8%	413 425	21.1%	388 539	19.8%	441 761	22.5%	1 611 742	82.1%	476 458	86.0%	(7.3%)
Employee related costs	538 851	559 563	111 130	20.6%	132 992	24.7%	122 895	22.0%	120 181	21.5%	487 196	87.1%	110 467	94.0%	8.8%
Remuneration of councillors	18 649	21 449	5 362	28.8%	5 235	28.1%	5 924	27.6%	5 496	25.6%	22 017	102.6%	5 397	96.6%	1.8%
Debt impairment	67 987	67 987	5 591	8.2%	3 100	4.6%	2 605	3.8%	3 074	4.5%	14 369	21.1%	5 557	44.1%	(44.7%)
Depreciation and asset impairment	162 429	162 429	40 607	25.0%	27 073	16.7%	32 947	20.3%	1 670	1.0%	102 297	63.0%	84 985	104.4%	(98.0%)
Finance charges	32 340	32 340	23	.1%	17 988	55.6%	14 021	43.4%	43 147	133.4%	75 180	232.5%	17 866	97.1%	141.5%
Bulk purchases	439 392	431 666	104 370	23.8%	93 699	21.3%	88 774	20.6%	93 718	21.7%	380 560	88.2%	85 559	85.7%	9.5%
Other Materials	39 077	38 296	5 696	14.6%	8 389	21.5%	8 893	23.2%	11 435	29.9%	34 414	89.9%	10 054	84.5%	13.7%
Contracted services	543 703	488 728	76 651	14.1%	105 976	19.5%	94 961	19.4%	136 049	27.8%	413 638	84.6%	137 179	77.5%	(.8%)
Transfers and grants	212	63 914	-	-	95	44.9%	341	.5%	1 020	1.6%	1 456	2.3%	133	97.3%	665.0%
Other expenditure	112 919	96 170	18 620	16.5%	18 850	16.7%	17 148	17.8%	25 980	27.0%	80 598	83.8%	19 260	82.8%	34.9%
Loss on disposal of PPE	636	636	(33)	(5.1%)	27	4.3%	30	4.7%	(8)	(1.2%)	17	2.6%	-	27.9%	(100.0%)
Surplus/(Deficit)	(37 621)	(39 989)	50 217		(115 809)		(58 617)		(185 769)		(309 978)		(75 198)		
Transfers recognised - capital	175 958	136 180	6 618	3.8%	19 355	11.0%	33 729	24.8%	-	-	59 701	43.8%	84 999	44.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	138 337	96 191	56 835		(96 454)		(24 889)		(185 769)		(250 277)		9 801		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	138 337	96 191	56 835		(96 454)		(24 889)		(185 769)		(250 277)		9 801		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	138 337	96 191	56 835		(96 454)		(24 889)		(185 769)		(250 277)		9 801		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	138 337	96 191	56 835		(96 454)		(24 889)		(185 769)		(250 277)		9 801		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	429 111	334 004	27 847	6.5%	52 509	12.2%	33 105	9.9%	120 575	36.1%	234 035	70.1%	141 213	72.3%	(14.6%)
National Government	111 654	120 118	15 218	13.6%	27 785	24.9%	15 203	12.7%	48 460	40.3%	106 666	88.8%	84 495	78.7%	(42.6%)
Provincial Government	75 051	15 948	690	.9%	2 626	3.5%	1 178	7.4%	1 620	10.2%	6 114	38.3%	25 798	74.0%	(93.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	426	-	(100.0%)
Transfers recognised - capital	186 705	136 066	15 908	8.5%	30 411	16.3%	16 381	12.0%	50 080	36.8%	112 780	82.9%	110 720	77.8%	(54.8%)
Borrowing	81 544	25 008	568	.7%	1 395	1.7%	957	3.8%	11 565	46.2%	14 484	57.9%	2 307	77.9%	401.3%
Internally generated funds	160 861	172 930	11 371	7.1%	20 702	12.9%	15 767	9.1%	58 930	34.1%	106 770	61.7%	28 187	55.7%	109.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	429 111	334 004	27 847	6.5%	52 509	12.2%	33 105	9.9%	120 575	36.1%	234 035	70.1%	141 213	72.3%	(14.6%)
Governance and Administration	11 527	11 501	515	4.5%	1 734	15.0%	1 046	9.1%	5 696	49.5%	8 991	78.2%	2 638	31.2%	115.9%
Executive & Council	1 210	979	113	9.4%	281	23.2%	105	10.7%	435	44.4%	934	95.4%	312	5.9%	39.4%
Budget & Treasury Office	10 268	443	16	.2%	137	1.3%	224	50.6%	47	10.6%	424	95.7%	125	6.1%	(62.3%)
Corporate Services	50	10 080	386	772.5%	1 316	2 632.1%	717	7.1%	5 214	51.7%	7 633	75.7%	2 202	-	136.9%
Community and Public Safety	27 536	34 880	651	2.4%	2 109	7.7%	2 678	7.7%	10 132	29.0%	15 570	44.6%	8 262	77.1%	22.6%
Community & Social Services	6 466	6 225	69	1.1%	106	1.6%	189	3.0%	1 348	21.7%	1 712	27.5%	2 001	50.5%	(32.6%)
Sport And Recreation	12 572	15 922	461	3.7%	903	7.2%	725	4.6%	1 996	12.5%	4 086	25.7%	3 969	75.0%	(49.7%)
Public Safety	6 773	10 843	90	1.3%	592	8.7%	1 347	12.4%	5 656	52.2%	7 686	70.9%	1 861	119.0%	203.9%
Housing	1 377	1 540	-	-	402	29.2%	395	25.7%	1 088	70.7%	1 886	122.5%	350	119.6%	210.5%
Health	350	350	30	8.7%	106	30.2%	23	6.5%	43	12.2%	201	57.5%	80	79.3%	(46.7%)
Economic and Environmental Services	123 637	109 997	13 655	11.0%	21 681	17.5%	12 177	11.1%	40 831	37.1%	88 343	80.3%	77 981	83.0%	(47.6%)
Planning and Development	1 618	608	625	38.6%	202	12.5%	100	16.4%	237	39.0%	1 164	191.5%	446	144.7%	(46.8%)
Road Transport	122 019	109 389	13 030	10.7%	21 478	17.6%	12 077	11.0%	40 593	37.1%	87 179	79.7%	77 535	82.9%	(47.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	266 148	177 364	12 998	4.9%	26 956	10.1%	17 201	9.7%	63 813	36.0%	120 968	68.2%	52 324	66.2%	22.0%
Electricity	49 412	52 863	2 495	5.0%	12 622	25.5%	7 031	13.3%	23 438	44.3%	45 587	86.2%	17 127	53.9%	36.8%
Water	63 862	34 630	3 058	4.8%	1 228	1.9%	1 636	4.7%	10 489	30.3%	16 411	47.4%	8 017	67.7%	30.8%
Waste Water Management	138 709	66 336	7 180	5.2%	12 291	8.9%	6 653	10.0%	17 640	26.6%	43 764	66.0%	24 652	75.0%	(28.4%)
Waste Management	14 164	23 533	265	1.9%	814	5.7%	1 880	8.0%	12 246	52.0%	15 207	64.6%	2 528	60.8%	384.5%
Other	263	263	28	10.5%	28	10.8%	3	1.1%	103	39.4%	162	61.8%	7	19.9%	1 296.6%

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 977 679	2 101 073	529 615	26.8%	388 365	19.6%	600 467	28.6%	352 420	16.8%	1 870 867	89.0%	(49 599)	38.9%	(810.5%)
Property rates, penalties and collection charges	244 757	254 903	81 725	33.4%	62 514	25.5%	62 968	24.7%	62 564	24.5%	269 771	105.8%	56 735	91.4%	10.3%
Service charges	911 065	934 726	205 932	22.6%	232 482	25.5%	226 887	24.3%	236 290	25.3%	901 592	96.5%	232 020	96.7%	1.8%
Other revenue	128 485	262 618	40 919	31.8%	24 477	19.1%	46 691	17.8%	24 464	9.3%	136 552	52.0%	(708 693)	(868.9%)	(103.5%)
Government - operating	473 230	462 779	156 237	33.0%	8 477	1.8%	212 169	45.8%	2 521	.5%	379 404	82.0%	147 455	70.1%	(98.3%)
Government - capital	175 958	136 175	33 131	18.8%	49 159	27.9%	29 595	21.7%	8 411	6.2%	120 296	88.3%	14 163	107.7%	(40.6%)
Interest	44 183	49 872	11 671	26.4%	11 256	25.5%	22 156	44.4%	18 169	36.4%	63 252	126.8%	208 722	617.4%	(91.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 593 101)	(1 714 230)	(618 009)	38.8%	14 492	(.9%)	(316 779)	18.5%	(477 470)	27.9%	(1 397 767)	81.5%	1 094 631	(87.5%)	(143.6%)
Suppliers and employees	(1 560 549)	(1 618 428)	(617 986)	39.6%	32 474	(2.1%)	(316 781)	19.6%	(445 850)	27.5%	(1 348 142)	83.3%	1 095 544	(91.3%)	(140.7%)
Finance charges	(32 340)	(31 888)	(23)	.1%	(17 983)	55.6%	2	-	(16 527)	51.8%	(34 531)	108.3%	(872)	52.5%	1 794.7%
Transfers and grants	(212)	(63 914)	-	-	-	-	-	-	(15 093)	23.6%	(15 093)	23.6%	(41)	586.8%	36 667.9%
Net Cash from/(used) Operating Activities	384 578	386 843	(88 394)	(23.0%)	402 857	104.8%	283 688	73.3%	(125 050)	(32.3%)	473 100	122.3%	1 045 032	570.1%	(112.0%)
Cash Flow from Investing Activities															
Receipts	(133)	(35)	150 000	(112 602.5%)	(400 000)	300 273.2%	-	-	-	-	(250 000)	705 119.2%	(949 989)	(13 449.5%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	11	29.8%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(133)	(35)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	150 000	-	(400 000)	-	-	-	-	-	(250 000)	-	(950 000)	-	(100.0%)
Payments	(386 200)	(334 004)	(27 847)	7.2%	(52 509)	13.6%	(33 105)	9.9%	(120 575)	36.1%	(234 035)	70.1%	(92 203)	43.6%	30.8%
Capital assets	(386 200)	(334 004)	(27 847)	7.2%	(52 509)	13.6%	(33 105)	9.9%	(120 575)	36.1%	(234 035)	70.1%	(92 203)	43.6%	30.8%
Net Cash from/(used) Investing Activities	(386 333)	(334 040)	122 153	(31.6%)	(452 509)	117.1%	(33 105)	9.9%	(120 575)	36.1%	(484 035)	144.9%	(1 042 192)	471.2%	(88.4%)
Cash Flow from Financing Activities															
Receipts	72 655	28 700	-	-	-	-	-	-	-	-	-	-	21 508	111.3%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	69 865	25 008	-	-	-	-	-	-	-	-	-	-	20 566	106.4%	(100.0%)
Increase (decrease) in consumer deposits	2 790	3 692	-	-	-	-	-	-	-	-	-	-	942	183.9%	(100.0%)
Payments	(38 908)	(38 908)	-	-	(21 655)	55.7%	-	-	(22 591)	58.1%	(44 246)	113.7%	(3 811)	60.6%	492.8%
Repayment of borrowing	(38 908)	(38 908)	-	-	(21 655)	55.7%	-	-	(22 591)	58.1%	(44 246)	113.7%	(3 811)	60.6%	492.8%
Net Cash from/(used) Financing Activities	33 747	(10 208)	-	-	(21 655)	(64.2%)	-	-	(22 591)	221.3%	(44 246)	433.4%	17 696	6.1%	(227.7%)
Net Increase/(Decrease) in cash held	31 992	42 595	33 759	105.5%	(71 307)	(222.9%)	250 583	588.3%	(268 216)	(629.7%)	(55 181)	(129.5%)	20 536	(687.2%)	(1 406.1%)
Cash/cash equivalents at the year begin:	519 028	617 784	862 579	166.2%	896 338	172.7%	825 031	133.5%	1 075 614	174.1%	862 579	139.6%	739 768	153.2%	45.4%
Cash/cash equivalents at the year end:	551 019	660 379	896 338	162.7%	825 031	149.7%	1 075 614	162.9%	807 398	122.3%	807 398	122.3%	760 305	261.3%	6.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16 676	17.3%	3 121	3.2%	2 882	3.0%	73 641	76.5%	96 321	42.3%	7 789	8.1%	78 502	82.0%
Trade and Other Receivables from Exchange Transactions - Electricity	31 389	85.1%	840	2.3%	437	1.2%	4 219	11.4%	36 885	16.2%	48	.1%	7 841	21.0%
Receivables from Non-exchange Transactions - Property Rates	21 262	57.1%	1 395	3.7%	1 036	2.8%	13 513	36.3%	37 205	16.3%	542	1.5%	14 981	40.0%
Receivables from Exchange Transactions - Waste Water Management	11 551	43.7%	1 016	3.8%	745	2.8%	13 151	49.7%	26 462	11.6%	3 256	12.3%	19 451	74.0%
Receivables from Exchange Transactions - Waste Management	9 742	46.3%	894	4.3%	663	3.2%	9 736	46.3%	21 034	9.2%	2 808	13.4%	15 236	72.0%
Receivables from Exchange Transactions - Property Rental Debtors	22	21.2%	7	7.2%	7	6.3%	67	65.3%	103	-	47	45.1%	545	528.0%
Interest on Arrear Debtor Accounts	553	5.9%	84	.9%	84	.9%	8 711	92.4%	9 431	4.1%	1 308	13.9%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(12 085)	(7 259.3%)	713	428.2%	375	225.2%	11 164	6 705.9%	166	.1%	285	171.0%	8 618	5 177.0%
Total By Income Source	79 109	34.8%	8 071	3.5%	6 227	2.7%	134 201	59.0%	227 609	100.0%	16 083	7.1%	145 175	64.0%
Debtors Age Analysis By Customer Group														
Organs of State	4 110	94.2%	125	2.9%	30	.7%	96	2.2%	4 362	1.9%	-	-	-	-
Commercial	25 631	73.1%	962	2.7%	414	1.2%	8 066	23.0%	35 074	15.4%	-	-	-	-
Households	49 562	26.5%	6 964	3.7%	5 764	3.1%	124 786	66.7%	187 075	82.2%	-	-	-	-
Other	(193)	(17.5%)	19	1.8%	19	1.7%	1 253	114.0%	1 099	.5%	16 083	1 464.0%	145 175	13 215.0%
Total By Customer Group	79 109	34.8%	8 071	3.5%	6 227	2.7%	134 201	59.0%	227 609	100.0%	16 083	7.1%	145 175	64.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	55 504	100.0%	-	-	-	-	-	-	55 504	81.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5 807	100.0%	-	-	-	-	-	-	5 807	8.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 610	98.3%	110	1.6%	-	-	1	-	6 721	9.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	67 922	99.8%	110	.2%	-	-	1	-	68 033	100.0%

Contact Details

Municipal Manager	Mr Trevor Botha	044 801 9069
Financial Manager	Mr Keith Jordaan	044 801 9035

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	609 343	605 161	258 302	42.4%	114 608	18.8%	119 559	19.8%	88 732	14.7%	581 201	96.0%	91 566	97.8%	(3.1%)
Property rates	87 723	88 264	87 691	100.0%	550	.6%	(41)	-	352	.4%	88 552	100.3%	332	101.3%	6.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	236 916	224 154	60 199	25.4%	53 884	22.7%	52 734	23.5%	53 138	23.7%	219 955	98.1%	51 666	96.4%	2.8%
Service charges - water revenue	70 099	64 283	15 702	22.4%	15 211	21.7%	15 363	23.9%	13 554	21.1%	59 831	93.1%	15 232	100.5%	(11.0%)
Service charges - sanitation revenue	32 685	32 685	32 379	99.1%	(383)	(1.2%)	247	.8%	626	1.9%	32 868	100.6%	557	100.8%	12.3%
Service charges - refuse revenue	17 216	17 216	17 816	103.5%	(290)	(1.7%)	(50)	(.3%)	29	.2%	17 505	101.7%	37	102.4%	(21.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	171	-	(100.0%)
Rental of facilities and equipment	1 571	2 757	462	29.4%	421	26.8%	799	29.0%	1 252	45.4%	2 934	106.5%	232	111.0%	439.8%
Interest earned - external investments	4 482	5 882	1 596	35.6%	764	17.1%	2 486	42.3%	3 705	63.0%	8 552	145.4%	2 171	118.4%	70.7%
Interest earned - outstanding debtors	6 682	6 453	1 764	26.4%	2 007	30.0%	1 712	26.5%	1 322	20.5%	6 805	105.5%	1 886	105.9%	(29.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	13 836	6 930	247	1.8%	255	1.8%	531	7.7%	897	12.9%	1 931	27.9%	312	84.5%	187.5%
Licences and permits	-	330	-	-	-	-	45	13.6%	243	73.7%	288	87.3%	-	-	(100.0%)
Agency services	3 104	3 754	2 007	64.7%	1 680	54.1%	1 100	29.3%	1 265	33.7%	6 052	161.2%	2 330	101.1%	(45.7%)
Transfers recognised - operational	109 019	129 565	33 022	30.3%	33 331	30.6%	38 866	30.0%	9 320	7.2%	114 539	88.4%	15 063	90.8%	(38.1%)
Other own revenue	26 010	22 888	5 416	20.8%	7 177	27.6%	5 767	25.2%	3 028	13.2%	21 388	93.4%	1 143	111.8%	164.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	435	100.0%	(100.0%)
Operating Expenditure	655 203	674 576	125 850	19.2%	152 078	23.2%	160 015	23.7%	185 608	27.5%	623 552	92.4%	127 540	83.2%	45.5%
Employee related costs	263 061	253 530	49 541	18.8%	60 214	22.9%	67 763	26.7%	60 034	23.7%	237 552	93.7%	46 888	82.6%	28.0%
Remuneration of councillors	11 154	11 111	2 545	22.8%	2 634	23.6%	2 889	26.0%	2 724	24.5%	10 793	97.1%	2 442	99.3%	11.6%
Debt impairment	9 962	11 462	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	22 507	41 305	5 627	25.0%	5 627	25.0%	10 332	25.0%	19 719	47.7%	41 305	100.0%	5 223	92.6%	277.6%
Finance charges	19 266	10 296	1 873	9.7%	4 715	24.5%	2 938	28.5%	4 210	40.9%	13 736	133.4%	5 176	86.2%	(18.7%)
Bulk purchases	166 372	156 882	38 341	23.0%	32 876	19.8%	32 263	20.6%	47 761	30.4%	151 241	96.4%	45 897	94.5%	4.1%
Other Materials	26 370	26 872	5 298	20.1%	5 181	19.6%	3 689	13.7%	7 364	27.4%	21 532	80.1%	5 676	85.8%	29.7%
Contracted services	22 309	34 400	1 709	7.7%	3 425	15.4%	5 006	14.6%	8 948	26.0%	19 087	55.5%	5 862	83.4%	52.6%
Transfers and grants	2 250	4 431	163	7.2%	572	25.4%	853	19.3%	641	14.5%	2 230	50.3%	516	117.4%	24.2%
Other expenditure	111 952	124 286	20 754	18.5%	36 834	32.9%	34 282	27.6%	34 206	27.5%	126 076	101.4%	9 860	54.8%	246.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(45 860)	(69 415)	132 452		(37 470)		(40 456)		(96 876)		(42 351)		(35 974)		
Transfers recognised - capital	50 441	74 768	4 586	9.1%	933	1.8%	5 343	7.1%	14 246	19.1%	25 107	33.6%	5 573	36.4%	155.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 581	5 353	137 037		(36 537)		(35 113)		(82 630)		(17 243)		(30 400)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 581	5 353	137 037		(36 537)		(35 113)		(82 630)		(17 243)		(30 400)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 581	5 353	137 037		(36 537)		(35 113)		(82 630)		(17 243)		(30 400)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 581	5 353	137 037		(36 537)		(35 113)		(82 630)		(17 243)		(30 400)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	58 732	86 181	5 648	9.6%	8 956	15.2%	6 386	7.4%	30 809	35.7%	51 799	60.1%	35 553	83.8%	(13.3%)
National Government	41 936	55 750	4 343	10.4%	4 999	11.9%	3 190	5.7%	21 575	38.7%	34 108	61.2%	12 483	88.5%	72.8%
Provincial Government	1 926	9 958	-	-	-	-	-	-	1 874	18.8%	1 874	18.8%	18 806	85.6%	(90.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 862	65 708	4 343	9.9%	4 999	11.4%	3 190	4.9%	23 450	35.7%	35 982	54.8%	31 289	87.3%	(25.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 870	20 473	1 305	8.8%	3 957	26.6%	3 195	15.6%	7 360	35.9%	15 817	77.3%	4 264	66.6%	72.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58 732	86 181	5 648	9.6%	8 956	15.2%	6 386	7.4%	30 809	35.7%	51 799	60.1%	35 553	83.8%	(13.3%)
Governance and Administration	5 141	6 383	84	1.6%	228	4.4%	1 728	27.1%	3 457	54.2%	5 497	86.1%	2 124	68.7%	62.8%
Executive & Council	2 715	3 417	9	.3%	71	2.6%	3	.1%	2 545	74.5%	2 628	76.9%	122	9.8%	1 988.0%
Budget & Treasury Office	2 426	210	74	3.1%	157	6.5%	1 320	628.6%	913	434.7%	2 464	1 173.5%	1 895	92.2%	(51.8%)
Corporate Services	-	2 756	-	-	-	-	405	14.7%	-	-	405	14.7%	107	-	(100.0%)
Community and Public Safety	11 721	11 708	1 138	9.7%	1 263	10.8%	45	.4%	438	3.7%	2 884	24.6%	16 619	84.7%	(97.4%)
Community & Social Services	3 376	3 916	-	-	-	-	-	-	239	6.1%	239	6.1%	67	27.5%	256.3%
Sport And Recreation	7 195	1 643	571	7.9%	895	12.4%	4	.2%	169	10.3%	1 638	99.7%	432	40.3%	(61.0%)
Public Safety	1 149	1 149	568	49.4%	368	32.0%	41	3.6%	31	2.7%	1 007	87.7%	-	99.6%	(100.0%)
Housing	-	5 000	-	-	-	-	-	-	-	-	-	-	16 120	88.6%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 712	4 697	92	3.4%	1 631	60.1%	367	7.8%	2 978	63.4%	5 067	107.9%	2 002	88.6%	48.7%
Planning and Development	230	230	-	-	202	87.9%	-	-	4	1.9%	206	89.7%	15	4.3%	(71.8%)
Road Transport	2 482	4 467	92	3.7%	1 429	57.6%	367	8.2%	2 973	66.6%	4 860	108.8%	1 987	91.0%	49.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	39 158	63 392	4 335	11.1%	5 835	14.9%	4 246	6.7%	23 937	37.8%	38 352	60.5%	14 809	83.5%	61.6%
Electricity	4 639	6 448	128	2.8%	217	4.7%	589	9.1%	4 903	76.0%	5 837	90.5%	3 457	92.6%	41.9%
Water	29 739	44 545	3 519	11.8%	1 832	6.2%	422	.9%	15 122	33.9%	20 895	46.9%	10 750	86.1%	40.7%
Waste Water Management	1 304	9 416	561	43.0%	3 786	290.2%	3 362	35.7%	651	6.9%	8 360	88.8%	222	19.2%	193.1%
Waste Management	3 477	2 984	127	3.6%	-	-	(127)	(4.2%)	3 260	109.2%	3 260	109.2%	380	55.6%	756.8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	642 324	660 971	245 484	38.2%	259 179	40.4%	238 535	36.1%	280 688	42.5%	1 023 886	154.9%	82 180	111.5%	241.6%
Property rates, penalties and collection charges	85 091	85 616	25 084	29.5%	18 558	21.8%	18 544	21.7%	18 808	22.0%	80 995	94.6%	15 308	112.9%	22.9%
Service charges	346 209	328 189	98 492	28.4%	95 429	27.6%	89 518	27.3%	97 823	29.8%	381 262	116.2%	88 072	105.3%	11.1%
Other revenue	40 600	30 693	63 884	157.4%	87 591	215.7%	62 566	203.8%	133 537	435.1%	347 579	1 132.5%	(33 092)	313.7%	(503.5%)
Government - operating	109 019	129 565	43 532	39.9%	45 593	41.8%	30 628	23.6%	14 394	11.1%	134 147	103.5%	10 158	105.9%	41.7%
Government - capital	50 441	74 768	12 814	25.4%	10 862	21.5%	35 000	46.8%	5 706	7.6%	64 382	86.1%	-	59.4%	(100.0%)
Interest	10 964	12 141	1 677	15.3%	1 145	10.4%	2 279	18.8%	10 420	85.8%	15 521	127.8%	1 733	36.8%	501.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(586 177)	(564 586)	(207 927)	35.5%	(222 571)	38.0%	(207 155)	36.7%	(279 827)	49.6%	(917 480)	162.5%	(72 497)	103.3%	286.0%
Suppliers and employees	(564 661)	(416 263)	(205 891)	36.5%	(208 232)	36.9%	(191 597)	46.0%	(262 900)	63.2%	(868 619)	208.7%	(60 881)	100.0%	331.8%
Finance charges	(19 266)	(143 892)	(1 873)	9.7%	(13 767)	71.5%	(14 705)	10.2%	(16 286)	11.3%	(46 631)	32.4%	(11 350)	213.3%	43.5%
Transfers and grants	(2 250)	(4 431)	(163)	7.2%	(572)	25.4%	(853)	19.3%	(641)	14.5%	(2 230)	50.3%	(266)	81.2%	141.0%
Net Cash from/(used) Operating Activities	56 147	96 385	37 556	66.9%	36 608	65.2%	31 379	32.6%	862	.9%	106 405	110.4%	9 683	201.6%	(91.1%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(52 858)	(85 286)	(5 648)	10.7%	(8 957)	16.9%	(6 385)	7.5%	(30 809)	36.1%	(51 799)	60.7%	(35 592)	85.1%	(13.4%)
Capital assets	(52 858)	(85 286)	(5 648)	10.7%	(8 957)	16.9%	(6 385)	7.5%	(30 809)	36.1%	(51 799)	60.7%	(35 592)	85.1%	(13.4%)
Net Cash from/(used) Investing Activities	(52 858)	(85 286)	(5 648)	10.7%	(8 957)	16.9%	(6 385)	7.5%	(30 809)	36.1%	(51 799)	60.7%	(35 592)	85.7%	(13.4%)
Cash Flow from Financing Activities															
Receipts	704	663	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	704	663	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 929)	(10 000)	-	-	(4 783)	53.6%	-	-	-	-	(4 783)	47.8%	(4 594)	44.6%	(100.0%)
Repayment of borrowing	(8 929)	(10 000)	-	-	(4 783)	53.6%	-	-	-	-	(4 783)	47.8%	(4 594)	44.6%	(100.0%)
Net Cash from/(used) Financing Activities	(8 226)	(9 337)	-	-	(4 783)	58.2%	-	-	-	-	(4 783)	51.2%	(4 594)	45.7%	(100.0%)
Net Increase/(Decrease) in cash held	(4 937)	1 762	31 908	(646.2%)	22 868	(463.1%)	24 995	1 418.9%	(29 948)	(1 700.1%)	49 823	2 828.4%	(30 503)	(127.4%)	(1.8%)
Cash/cash equivalents at the year begin:	40 218	71 007	71 007	176.6%	102 916	255.9%	125 783	177.1%	150 778	212.3%	71 007	100.0%	99 845	38.2%	51.0%
Cash/cash equivalents at the year end:	35 281	72 769	102 916	291.7%	125 783	356.5%	150 778	207.2%	120 830	166.0%	120 830	166.0%	69 342	172.4%	74.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 663	7.8%	1 528	7.2%	1 337	6.3%	16 800	78.8%	21 328	27.7%	24 626	115.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 708	58.1%	918	5.5%	561	3.4%	5 533	33.1%	16 720	21.7%	16 885	101.0%	-	-
Receivables from Non-exchange Transactions - Property Rates	5 088	27.0%	1 125	6.0%	765	4.1%	11 837	62.9%	18 815	24.4%	10 951	58.2%	-	-
Receivables from Exchange Transactions - Waste Water Management	792	9.7%	572	7.0%	383	4.7%	6 420	78.6%	8 167	10.6%	24 211	296.5%	-	-
Receivables from Exchange Transactions - Waste Management	1 365	18.1%	445	5.9%	321	4.2%	5 426	71.8%	7 557	9.8%	25 256	334.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	4	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	5 592	-	-	-
Other	491	11.0%	473	10.6%	116	2.6%	3 376	75.8%	4 455	5.8%	5 509	123.7%	-	-
Total By Income Source	19 107	24.8%	5 062	6.6%	3 483	4.5%	49 391	64.1%	77 043	100.0%	113 033	146.7%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 369)	146.0%	60	(6.4%)	33	(3.5%)	338	(36.1%)	(938)	(1.2%)	-	-	-	-
Commercial	6 813	52.1%	294	2.2%	238	1.8%	5 742	43.9%	13 088	17.0%	770	5.9%	-	-
Households	13 663	21.1%	4 708	7.3%	3 211	4.9%	43 310	66.7%	64 893	84.2%	83 493	128.7%	-	-
Other	-	-	-	-	-	-	-	-	-	-	28 770	-	-	-
Total By Customer Group	19 107	24.8%	5 062	6.6%	3 483	4.5%	49 391	64.1%	77 043	100.0%	113 033	146.7%	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	10 532	100.0%	-	-	-	-	-	-	10 532	14.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 971	100.0%	-	-	-	-	-	-	2 971	4.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 467	81.8%	-	-	-	-	3 452	18.2%	18 919	26.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	38 803	100.0%	-	-	-	-	-	-	38 803	54.5%
Total	67 773	95.2%	-	-	-	-	3 452	4.8%	71 225	100.0%

Contact Details

Municipal Manager	Mr A. Paulse (Acting)	044 203 3004
Financial Manager	Mr F. Lotter	044 203 3003

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	662 413	683 661	184 025	27.8%	205 593	31.0%	184 558	27.0%	140 144	20.5%	714 321	104.5%	128 586	91.7%	9.0%
Property rates	130 947	137 947	44 035	33.6%	27 944	21.3%	29 173	21.1%	28 706	20.8%	129 858	94.1%	26 397	99.4%	8.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	514	-	(100.0%)
Service charges - electricity revenue	165 844	164 465	33 164	20.0%	40 255	24.3%	41 779	25.4%	39 597	24.1%	154 795	94.1%	36 450	84.6%	8.6%
Service charges - water revenue	67 808	72 275	18 921	27.9%	20 115	29.7%	22 375	31.0%	20 368	28.2%	81 779	113.1%	16 186	106.5%	25.8%
Service charges - sanitation revenue	53 310	50 045	19 751	37.0%	19 641	36.8%	18 806	37.6%	18 138	36.2%	76 335	152.5%	13 017	98.3%	39.3%
Service charges - refuse revenue	31 443	38 293	11 287	35.9%	11 519	36.6%	11 005	28.7%	10 531	27.5%	44 342	115.8%	7 931	104.3%	32.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 560	1 560	244	15.6%	196	12.6%	302	19.4%	45	2.9%	787	50.5%	279	11.0%	(83.7%)
Interest earned - external investments	8 842	7 660	2 331	26.4%	1 420	16.1%	3 600	47.0%	4 241	55.4%	11 592	151.3%	(13 403)	131.6%	(131.6%)
Interest earned - outstanding debtors	5 654	5 654	2 492	44.1%	3 153	55.8%	3 942	69.7%	3 944	69.8%	13 531	239.3%	1 881	114.3%	109.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	23 813	47 382	197	.8%	27 437	115.2%	20 885	44.1%	(4 146)	(8.7%)	44 374	93.7%	12 022	83.3%	(134.5%)
Licences and permits	2 500	348	159	6.3%	160	6.4%	167	48.0%	243	69.9%	729	209.6%	144	9.1%	69.0%
Agency services	1 372	1 914	284	20.7%	833	60.7%	-	-	663	34.6%	1 780	93.0%	982	126.2%	(32.5%)
Transfers recognised - operational	149 028	145 075	49 758	33.4%	49 744	33.4%	30 883	21.3%	14 907	10.3%	145 292	100.1%	23 642	87.2%	(36.9%)
Other own revenue	19 511	10 262	1 403	7.2%	3 177	16.3%	1 641	16.0%	2 897	28.2%	9 118	88.9%	2 543	97.7%	13.9%
Gains on disposal of PPE	782	782	-	-	-	-	-	-	9	1.1%	9	1.1%	-	-	(100.0%)
Operating Expenditure	617 565	602 265	116 942	18.9%	165 084	26.7%	138 309	23.0%	194 229	32.2%	614 564	102.0%	172 633	92.7%	12.5%
Employee related costs	209 541	209 591	48 812	23.3%	58 765	28.0%	53 597	25.6%	52 689	25.1%	213 864	102.0%	49 684	98.7%	6.0%
Remuneration of councillors	7 047	6 849	1 394	19.8%	1 431	20.3%	2 133	31.1%	1 395	20.4%	6 353	92.8%	1 822	99.5%	(23.4%)
Debt impairment	20 112	40 112	4 036	20.1%	4 036	20.1%	7 012	17.5%	45 641	113.8%	60 725	151.4%	-	64.8%	(100.0%)
Depreciation and asset impairment	29 908	31 914	8 562	28.6%	3 618	12.1%	10 356	32.4%	7 722	24.2%	30 258	94.8%	-	73.3%	(100.0%)
Finance charges	17 805	16 945	237	1.3%	8 576	48.2%	226	1.3%	7 906	46.7%	16 945	100.0%	7 277	100.7%	8.6%
Bulk purchases	112 024	112 024	16 545	14.8%	37 704	33.7%	26 809	23.9%	25 533	22.8%	106 590	95.1%	48 994	115.9%	(47.9%)
Other Materials	3 237	4 909	520	16.1%	1 176	36.3%	996	20.3%	7 155	145.8%	9 847	200.6%	7 257	85.2%	(1.4%)
Contracted services	139 445	114 864	21 590	15.5%	35 895	25.7%	24 238	21.1%	22 044	19.2%	103 767	90.3%	27 125	76.3%	(18.7%)
Transfers and grants	11 500	6 571	2 595	22.6%	364	3.2%	1 831	27.9%	1 753	26.7%	6 543	99.6%	5 788	99.2%	(69.7%)
Other expenditure	66 946	58 486	12 651	18.9%	13 519	20.2%	11 109	19.0%	21 960	37.5%	59 240	101.3%	24 686	76.7%	(11.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	432	-	432	-	-	-	(100.0%)
Surplus/(Deficit)	44 848	81 396	67 083		40 509		46 250		(54 085)		99 756		(44 047)		
Transfers recognised - capital	38 545	86 570	7 130	18.5%	10 654	27.6%	48 376	55.9%	20 240	23.4%	86 399	99.8%	29 218	101.3%	(30.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	83 393	167 966	74 212		51 163		94 626		(33 846)		186 156		(14 829)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	83 393	167 966	74 212		51 163		94 626		(33 846)		186 156		(14 829)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	83 393	167 966	74 212		51 163		94 626		(33 846)		186 156		(14 829)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	83 393	167 966	74 212		51 163		94 626		(33 846)		186 156		(14 829)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	81 969	130 342	13 252	16.2%	29 400	35.9%	51 991	39.9%	28 624	22.0%	123 268	94.6%	61 769	87.2%	(53.7%)
National Government	24 211	21 676	5 811	24.0%	8 816	36.4%	1 538	7.1%	12 332	56.9%	28 496	131.5%	23 186	101.2%	(46.8%)
Provincial Government	10 703	61 076	-	-	339	3.2%	45 088	73.8%	6 266	10.3%	51 693	84.6%	748	60.8%	738.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 914	82 752	5 811	16.6%	9 154	26.2%	46 626	56.3%	18 598	22.5%	80 190	96.9%	23 934	98.2%	(22.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	19 833	74.7%	(100.0%)
Internally generated funds	47 055	47 591	7 441	15.8%	20 246	43.0%	5 365	11.3%	10 026	21.1%	43 079	90.5%	16 774	81.9%	(40.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	1 228	-	(100.0%)
Capital Expenditure Standard Classification	81 969	130 342	13 252	16.2%	29 400	35.9%	51 991	39.9%	28 624	22.0%	123 268	94.6%	61 769	87.2%	(53.7%)
Governance and Administration	2 092	2 355	211	10.1%	294	14.0%	591	25.1%	657	27.9%	1 753	74.4%	2 536	451.6%	(74.1%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 092	300	82	3.9%	130	6.2%	36	11.9%	2	.7%	250	83.4%	-	1.1%	(100.0%)
Corporate Services	-	2 055	129	-	164	-	555	27.0%	655	31.9%	1 503	73.1%	2 536	-	(74.2%)
Community and Public Safety	6 032	56 626	2 300	38.1%	1 389	23.0%	45 348	80.1%	6 560	11.6%	55 597	98.2%	7 144	88.3%	(8.2%)
Community & Social Services	703	6 159	190	27.0%	1 378	195.9%	236	3.8%	1 553	25.2%	3 356	54.5%	385	16.0%	303.1%
Sport And Recreation	4 978	-	2 110	42.4%	-	-	2	-	-	-	2 112	-	5 153	-	(100.0%)
Public Safety	350	350	-	-	12	3.3%	-	-	-	-	12	3.3%	1 607	82.0%	(100.0%)
Housing	-	50 117	-	-	-	-	45 110	90.0%	5 007	10.0%	50 117	100.0%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 318	22 791	4 830	17.7%	11 333	41.5%	395	1.7%	4 042	17.7%	20 599	90.4%	12 028	60.0%	(66.4%)
Planning and Development	2 094	205	0	-	-	-	-	-	71	34.7%	71	34.8%	10	.4%	594.7%
Road Transport	25 224	22 586	4 830	19.1%	11 333	44.9%	395	1.7%	3 970	17.6%	20 528	90.9%	12 017	70.8%	(67.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	46 527	48 531	5 912	12.7%	16 372	35.2%	5 658	11.7%	17 365	35.8%	45 307	93.4%	40 061	81.3%	(56.7%)
Electricity	12 306	13 198	821	6.7%	1 845	15.0%	1 432	10.9%	8 845	67.0%	12 943	98.1%	20 039	87.3%	(55.9%)
Water	13 820	16 062	1 056	7.6%	7 630	55.2%	2 920	18.2%	5 694	35.5%	17 301	107.7%	12 325	78.6%	(53.8%)
Waste Water Management	19 402	18 272	4 025	20.7%	6 875	35.4%	1 305	7.1%	2 825	15.5%	15 031	82.3%	7 532	79.6%	(62.5%)
Waste Management	1 000	1 000	10	1.0%	21	2.1%	-	-	-	-	31	3.1%	164	16.4%	(100.0%)
Other	-	39	-	-	13	-	-	-	-	-	13	32.0%	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	649 701	651 742	126 679	19.5%	197 120	30.3%	180 893	27.8%	107 295	16.5%	611 986	93.9%	208 883	107.8%	(48.6%)
Property rates, penalties and collection charges	121 803	117 255	30 366	24.9%	39 612	32.5%	28 766	24.5%	28 630	24.4%	127 374	108.6%	38 724	119.4%	(26.1%)
Service charges	296 172	277 489	63 787	21.5%	70 889	23.9%	75 512	27.2%	72 623	26.2%	282 810	101.9%	103 841	96.3%	(30.1%)
Other revenue	30 053	30 493	3 661	12.2%	21 143	70.4%	22 991	75.4%	(299)	(1.0%)	47 495	155.8%	20 522	139.7%	(101.5%)
Government - operating	149 028	132 635	16 527	11.1%	48 966	32.9%	31 590	23.8%	348	.3%	97 431	73.5%	43 423	100.5%	(99.2%)
Government - capital	38 545	79 770	10 850	28.1%	12 100	31.4%	16 699	20.9%	2 048	2.6%	41 698	52.3%	2	112.7%	102 323.5%
Interest	14 101	14 101	1 489	10.6%	4 409	31.3%	5 335	37.8%	3 945	28.0%	15 178	107.6%	2 371	232.3%	66.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(544 409)	(548 996)	(111 818)	20.5%	(153 348)	28.2%	(120 941)	22.0%	(140 003)	25.5%	(526 110)	95.8%	(156 672)	85.0%	(10.6%)
Suppliers and employees	(517 337)	(521 924)	(108 986)	21.1%	(144 408)	27.9%	(118 884)	22.8%	(130 345)	25.0%	(502 622)	96.3%	(143 606)	82.8%	(9.2%)
Finance charges	(15 572)	(15 572)	(237)	1.5%	(8 576)	55.1%	(226)	1.5%	(7 906)	50.8%	(16 945)	108.8%	(7 277)	118.9%	8.6%
Transfers and grants	(11 500)	(11 500)	(2 595)	22.6%	(364)	3.2%	(1 831)	15.9%	(1 753)	15.2%	(6 543)	56.9%	(5 788)	255.2%	(69.7%)
Net Cash from/(used) Operating Activities	105 292	102 746	14 860	14.1%	43 772	41.6%	59 952	58.3%	(32 708)	(31.8%)	85 876	83.6%	52 211	225.3%	(162.6%)
Cash Flow from Investing Activities															
Receipts	130	130	6 105	4 694.4%	-	-	-	-	-	-	6 105	4 694.4%	-	-	-
Proceeds on disposal of PPE	1 274	1 274	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	2	2	3	157.9%	-	-	-	-	-	-	3	157.9%	-	-	-
Decrease (increase) in non-current investments	(1 146)	(1 146)	6 102	(532.6%)	-	-	-	-	-	-	6 102	(532.6%)	-	-	-
Payments	(66 470)	(124 827)	(13 252)	19.9%	(29 484)	44.4%	(51 991)	41.7%	(26 898)	21.5%	(121 625)	97.4%	(61 769)	165.3%	(56.5%)
Capital assets	(66 470)	(124 827)	(13 252)	19.9%	(29 484)	44.4%	(51 991)	41.7%	(26 898)	21.5%	(121 625)	97.4%	(61 769)	165.3%	(56.5%)
Net Cash from/(used) Investing Activities	(66 340)	(124 697)	(7 147)	10.8%	(29 484)	44.4%	(51 991)	41.7%	(26 898)	21.6%	(115 520)	92.6%	(61 769)	165.3%	(56.5%)
Cash Flow from Financing Activities															
Receipts	352	352	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	352	352	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(19 223)	(19 223)	(185)	1.0%	(17 248)	89.7%	(202)	1.1%	(9 835)	51.2%	(27 469)	142.9%	(8 674)	150.0%	13.4%
Repayment of borrowing	(19 223)	(19 223)	(185)	1.0%	(17 248)	89.7%	(202)	1.1%	(9 835)	51.2%	(27 469)	142.9%	(8 674)	150.0%	13.4%
Net Cash from/(used) Financing Activities	(18 871)	(18 871)	(185)	1.0%	(17 248)	91.4%	(202)	1.1%	(9 835)	52.1%	(27 469)	145.6%	(8 674)	(79.6%)	13.4%
Net Increase/(Decrease) in cash held	20 081	(40 822)	7 528	37.5%	(2 959)	(14.7%)	7 759	(19.0%)	(69 441)	170.1%	(57 113)	139.9%	(18 232)	1 022.1%	280.9%
Cash/cash equivalents at the year begin:	179 852	140 814	136 997	76.2%	144 525	80.4%	141 566	100.5%	149 325	106.0%	136 997	97.3%	155 229	100.0%	(3.8%)
Cash/cash equivalents at the year end:	199 934	99 992	144 525	72.3%	141 566	70.8%	149 325	149.3%	79 884	79.9%	79 884	79.9%	136 997	107.8%	(41.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 621	10.8%	3 775	6.1%	3 266	5.3%	47 806	77.8%	61 469	26.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 331	40.3%	2 252	8.8%	1 166	4.5%	11 899	46.4%	25 648	11.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 371	17.6%	2 114	5.0%	1 539	3.7%	30 870	73.7%	41 894	18.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 031	10.7%	3 199	5.7%	3 053	5.4%	44 082	78.2%	56 365	24.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 529	8.7%	1 875	4.6%	1 785	4.4%	33 467	82.3%	40 656	17.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	501	6.8%	60	.8%	57	.8%	6 739	91.6%	7 357	3.2%	-	-	-	-
Total By Income Source	34 383	14.7%	13 275	5.7%	10 867	4.7%	174 864	74.9%	233 388	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	226	5.7%	182	4.6%	163	4.1%	3 363	85.5%	3 935	1.7%	-	-	-	-
Commercial	67	18.4%	29	8.0%	13	3.6%	254	70.0%	362	.2%	-	-	-	-
Households	34 091	14.9%	13 063	5.7%	10 690	4.7%	171 247	74.8%	229 091	98.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	34 383	14.7%	13 275	5.7%	10 867	4.7%	174 864	74.9%	233 388	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 371	79.3%	504	9.1%	58	1.1%	578	10.5%	5 510	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 371	79.3%	504	9.1%	58	1.1%	578	10.5%	5 510	100.0%

Contact Details

Municipal Manager	Mr Thozamile Sompani (acting MM)	044 501 3172
Financial Manager	Mr Vincent Bongani Mkhefa	044 501 3024

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNYSNA (WC048)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	914 544	914 822	421 566	46.1%	125 930	13.8%	123 681	13.5%	113 850	12.4%	785 027	85.8%	91 349	84.7%	24.6%
Property rates	215 403	215 403	217 538	101.0%	(3 365)	(1.6%)	(1 809)	(.8%)	3 136	1.5%	215 500	100.0%	146	99.2%	2 053.6%
Property rates - penalties and collection charges	-	-	660	-	1 618	-	1 348	-	863	-	4 489	-	1 052	-	(17.9%)
Service charges - electricity revenue	250 865	250 865	69 107	27.5%	55 900	22.3%	62 722	25.0%	58 682	23.4%	246 411	98.2%	54 991	101.8%	6.7%
Service charges - water revenue	79 542	79 542	29 296	36.8%	12 387	15.6%	14 438	18.2%	11 097	14.0%	67 218	84.5%	13 227	100.9%	(16.1%)
Service charges - sanitation revenue	29 482	29 482	29 399	99.7%	329	1.1%	295	1.0%	(62)	(.2%)	29 961	101.6%	818	100.2%	(107.6%)
Service charges - refuse revenue	26 323	26 323	22 693	86.2%	(316)	(1.2%)	(256)	(1.0%)	(160)	(.6%)	21 961	83.4%	145	100.0%	(210.2%)
Service charges - other	-	-	1 049	-	917	-	695	-	630	-	3 292	-	1 085	-	(41.9%)
Rental of facilities and equipment	6 657	6 657	1 149	17.3%	1 237	18.6%	1 199	18.0%	1 731	26.0%	5 315	79.8%	1 411	96.2%	22.7%
Interest earned - external investments	11 760	11 760	1 888	16.1%	2 431	20.7%	1 583	13.5%	2 446	20.8%	8 348	71.0%	2 854	100.0%	(14.3%)
Interest earned - outstanding debtors	12 074	12 074	2 907	24.1%	3 850	31.9%	2 936	24.3%	4 045	33.5%	13 739	113.8%	2 817	71.6%	43.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	110 597	110 597	2 934	2.7%	3 189	2.9%	3 000	2.7%	3 910	3.5%	13 034	11.8%	3 134	14.8%	24.8%
Licences and permits	1 572	1 572	388	24.7%	350	22.3%	446	28.4%	373	23.7%	1 558	99.1%	416	99.4%	(10.3%)
Agency services	2 909	2 909	777	26.7%	790	27.2%	846	29.1%	884	30.4%	3 297	113.3%	869	100.0%	1.7%
Transfers recognised - operational	153 822	154 100	40 746	26.5%	45 538	29.6%	27 114	17.6%	20 318	13.2%	133 717	86.8%	7 657	71.5%	165.3%
Other own revenue	12 538	12 538	1 005	8.0%	1 074	8.6%	9 122	72.8%	5 955	47.5%	17 157	136.8%	728	53.1%	718.3%
Gains on disposal of PPE	1 000	1 000	30	3.0%	-	-	-	-	-	-	30	3.0%	-	-	-
Operating Expenditure	878 261	887 933	163 164	18.6%	186 731	21.3%	181 258	20.4%	202 385	22.8%	733 538	82.6%	210 401	83.7%	(3.8%)
Employee related costs	254 199	253 632	55 774	21.9%	64 681	25.4%	56 571	22.3%	55 739	22.0%	232 765	91.8%	52 371	93.0%	6.4%
Remuneration of councillors	8 653	8 653	1 962	22.7%	1 912	22.1%	2 479	28.6%	2 233	25.8%	8 586	99.2%	2 061	100.0%	8.4%
Debt impairment	108 875	108 875	5 844	5.4%	2 750	2.5%	7 137	6.6%	(13 809)	(12.7%)	1 922	1.8%	7 980	28.8%	(273.0%)
Depreciation and asset impairment	31 511	31 511	7 999	25.4%	6 306	20.0%	10 103	32.1%	10 931	34.7%	35 340	112.2%	7 835	99.4%	39.5%
Finance charges	14 395	14 395	2 226	15.5%	(1 792)	(12.4%)	7 198	50.0%	5 242	36.4%	12 874	89.4%	-	24.2%	(100.0%)
Bulk purchases	177 274	169 328	41 851	23.6%	36 172	20.4%	36 127	21.3%	35 901	21.2%	150 050	88.6%	51 745	100.1%	(30.6%)
Other Materials	50 292	50 877	5 304	10.5%	8 803	17.5%	12 081	23.7%	11 616	22.8%	37 803	74.3%	10 504	46.7%	10.6%
Contracted services	173 343	189 195	8 940	5.2%	16 838	9.7%	27 118	14.3%	26 332	13.9%	79 229	41.9%	10 767	25.4%	144.6%
Transfers and grants	3 150	3 200	135	4.3%	192	6.1%	2 873	89.8%	1 718	53.7%	4 917	153.7%	1 975	68.1%	(13.0%)
Other expenditure	56 568	58 267	33 129	58.6%	50 870	89.9%	19 571	33.6%	66 481	114.1%	170 051	291.8%	65 163	273.7%	2.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	36 284	26 889	258 403		(60 802)		(57 576)		(88 535)		51 489		(119 052)		
Transfers recognised - capital	53 360	63 152	15 360	28.8%	9 814	18.4%	7 493	11.9%	15 686	24.8%	48 353	76.6%	11 334	90.4%	38.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	89 643	90 042	273 762		(50 988)		(50 083)		(72 849)		99 842		(107 718)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	89 643	90 042	273 762		(50 988)		(50 083)		(72 849)		99 842		(107 718)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	89 643	90 042	273 762		(50 988)		(50 083)		(72 849)		99 842		(107 718)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	89 643	90 042	273 762		(50 988)		(50 083)		(72 849)		99 842		(107 718)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	150 742	212 523	24 167	16.0%	21 072	14.0%	32 706	15.4%	73 066	34.4%	151 012	71.1%	51 852	91.3%	40.9%
National Government	42 056	51 621	7 973	19.0%	4 560	10.8%	6 826	13.2%	20 358	39.4%	39 716	76.9%	7 315	97.1%	178.3%
Provincial Government	11 360	26 332	9 779	86.1%	2 700	23.8%	2 605	9.9%	3 297	12.5%	18 381	69.8%	7 083	86.0%	(53.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 416	77 953	17 752	33.2%	7 259	13.6%	9 431	12.1%	23 655	30.3%	58 097	74.5%	14 398	91.1%	64.3%
Borrowing	50 196	73 308	4 707	9.4%	8 938	17.8%	7 169	9.8%	21 298	29.1%	42 112	57.4%	7 644	96.1%	178.6%
Internally generated funds	47 130	61 262	1 708	3.6%	4 874	10.3%	14 836	24.2%	28 113	45.9%	49 531	80.9%	29 810	91.4%	(5.7%)
Public contributions and donations	-	-	-	-	-	-	1 271	-	-	-	1 271	-	-	-	-
Capital Expenditure Standard Classification	150 742	212 523	24 167	16.0%	21 072	14.0%	32 706	15.4%	73 066	34.4%	151 012	71.1%	51 852	91.3%	40.9%
Governance and Administration	3 346	6 885	61	1.8%	1 614	48.2%	744	10.8%	4 899	71.2%	7 318	106.3%	3 568	75.8%	37.3%
Executive & Council	-	3 930	1	-	789	-	192	4.9%	3 005	76.5%	3 986	101.4%	1 058	128.4%	184.1%
Budget & Treasury Office	3 346	757	19	.6%	4	.1%	15	2.0%	72	9.5%	111	14.6%	318	7.0%	(77.4%)
Corporate Services	-	2 198	41	-	821	-	537	24.4%	1 822	82.9%	3 221	146.5%	2 192	-	(16.9%)
Community and Public Safety	29 511	57 872	10 230	34.7%	5 070	17.2%	6 370	11.0%	10 855	18.8%	32 525	56.2%	7 702	84.3%	40.9%
Community & Social Services	17 451	35 721	1 578	9.0%	2 692	15.4%	5 439	15.2%	8 751	24.5%	18 460	51.7%	2 393	96.4%	265.7%
Sport And Recreation	1 400	2 698	219	15.6%	1 489	106.4%	252	9.4%	724	26.9%	2 685	99.5%	488	89.5%	48.4%
Public Safety	660	4 560	-	-	50	7.5%	-	-	1 404	30.8%	1 453	31.9%	-	54.0%	(100.0%)
Housing	10 000	14 893	8 434	84.3%	839	8.4%	678	4.6%	(25)	(.2%)	9 926	66.7%	4 820	81.6%	(100.5%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 350	3 850	102	.5%	-	-	-	-	2 671	69.4%	2 773	72.0%	2 583	100.8%	3.4%
Planning and Development	250	750	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	19 100	3 100	102	.5%	-	-	-	-	2 671	86.2%	2 773	89.5%	2 583	100.8%	3.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	98 535	143 916	13 774	14.0%	14 387	14.6%	25 593	17.8%	54 641	38.0%	108 395	75.3%	37 999	97.1%	43.8%
Electricity	26 594	29 929	662	2.5%	1 314	4.9%	3 328	11.1%	14 308	47.8%	19 612	65.5%	17 079	96.9%	(16.2%)
Water	42 919	78 621	9 120	21.2%	5 418	12.6%	17 505	22.3%	33 048	42.0%	65 090	82.8%	12 980	98.3%	154.6%
Waste Water Management	27 492	32 057	3 591	13.1%	5 342	19.4%	4 492	14.0%	7 179	22.4%	20 604	64.3%	5 554	94.2%	29.3%
Waste Management	1 530	3 310	401	26.2%	2 313	151.2%	269	8.1%	106	3.2%	3 089	93.3%	2 386	97.6%	(95.6%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	839 119	884 975	252 624	30.1%	267 244	31.8%	221 462	25.0%	154 821	17.5%	896 150	101.3%	147 266	104.5%	5.1%
Property rates, penalties and collection charges	198 171	198 447	59 622	30.1%	62 561	31.6%	34 789	17.5%	34 832	17.6%	191 803	96.7%	38 043	96.2%	(8.4%)
Service charges	369 201	376 677	74 904	20.3%	76 605	20.7%	71 731	19.0%	66 778	17.7%	290 019	77.0%	59 803	82.8%	11.7%
Other revenue	42 543	41 848	45 408	106.7%	64 963	152.7%	57 211	136.7%	46 704	111.6%	214 286	512.1%	46 566	457.7%	.3%
Government - operating	153 822	172 028	45 168	29.4%	43 027	28.0%	32 199	18.7%	4 061	2.4%	124 456	72.3%	-	90.6%	(100.0%)
Government - capital	53 360	73 953	25 633	48.0%	17 657	33.1%	23 055	31.2%	-	-	66 345	89.7%	-	67.1%	-
Interest	22 023	22 023	1 888	8.6%	2 431	11.0%	2 477	11.2%	2 446	11.1%	9 241	42.0%	2 854	45.2%	(14.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(721 719)	(773 378)	(226 204)	31.3%	(201 646)	27.9%	(183 753)	23.8%	(188 969)	24.4%	(800 573)	103.5%	(184 308)	113.9%	2.5%
Suppliers and employees	(704 174)	(755 506)	(223 855)	31.8%	(195 550)	27.8%	(180 010)	23.8%	(180 001)	23.8%	(779 416)	103.2%	(179 089)	117.2%	.5%
Finance charges	(14 395)	(14 178)	(2 226)	15.5%	(5 977)	41.5%	(1 812)	12.8%	(3 630)	25.6%	(13 644)	96.2%	(4 114)	60.4%	(11.8%)
Transfers and grants	(3 150)	(3 694)	(122)	3.9%	(120)	3.8%	(1 932)	52.3%	(5 337)	144.5%	(7 512)	203.3%	(1 105)	25.1%	383.0%
Net Cash from/(used) Operating Activities	117 400	111 597	26 419	22.5%	65 598	55.9%	37 709	33.8%	(34 148)	(30.6%)	95 578	85.6%	(37 042)	60.9%	(7.8%)
Cash Flow from Investing Activities															
Receipts	1 000	1 000	240	24.0%	370	37.0%	(994)	(99.4%)	(260)	(26.0%)	(645)	(64.5%)	510	-	(151.0%)
Proceeds on disposal of PPE	1 000	1 000	-	-	-	-	0	-	-	-	0	-	-	-	-
Decrease in non-current debtors	-	-	580	-	370	-	245	-	293	-	1 488	-	510	-	(42.6%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(341)	-	-	-	(1 239)	-	(553)	-	(2 133)	-	-	-	(100.0%)
Payments	(147 687)	(208 979)	(24 203)	16.4%	(21 043)	14.2%	(32 622)	15.6%	(70 364)	33.7%	(148 232)	70.9%	(52 461)	93.5%	34.1%
Capital assets	(147 687)	(208 979)	(24 203)	16.4%	(21 043)	14.2%	(32 622)	15.6%	(70 364)	33.7%	(148 232)	70.9%	(52 461)	93.5%	34.1%
Net Cash from/(used) Investing Activities	(146 687)	(207 979)	(23 964)	16.3%	(20 673)	14.1%	(33 616)	16.2%	(70 625)	34.0%	(148 876)	71.6%	(51 950)	92.0%	35.9%
Cash Flow from Financing Activities															
Receipts	50 965	74 101	192	.4%	721	1.4%	1 097	1.5%	61 875	83.5%	63 885	86.2%	25 607	109.4%	141.6%
Short term loans	-	-	-	-	569	-	893	-	1 500	-	2 962	-	25 424	-	(94.1%)
Borrowing long term/refinancing	50 196	73 308	-	-	-	-	-	-	60 238	82.2%	60 238	82.2%	-	-	(100.0%)
Increase (decrease) in consumer deposits	770	793	192	24.9%	152	19.7%	204	25.8%	137	17.3%	685	86.4%	183	136.7%	(25.0%)
Payments	(16 736)	(16 500)	(3 266)	19.5%	(7 855)	46.9%	(3 688)	22.3%	(4 147)	25.1%	(18 956)	114.9%	(4 237)	100.8%	(2.1%)
Repayment of borrowing	(16 736)	(16 500)	(3 266)	19.5%	(7 855)	46.9%	(3 688)	22.3%	(4 147)	25.1%	(18 956)	114.9%	(4 237)	100.8%	(2.1%)
Net Cash from/(used) Financing Activities	34 229	57 601	(3 075)	(9.0%)	(7 134)	(20.8%)	(2 590)	(4.5%)	57 728	100.2%	44 929	78.0%	21 370	121.3%	170.1%
Net Increase/(Decrease) in cash held	4 942	(38 782)	(619)	(12.5%)	37 791	764.7%	1 503	(3.9%)	(47 044)	121.3%	(8 369)	21.6%	(67 622)	(243.3%)	(30.4%)
Cash/cash equivalents at the year begin:	67 227	79 877	75 917	112.9%	75 298	112.0%	113 089	141.6%	114 592	143.5%	75 917	95.0%	145 555	98.9%	(21.3%)
Cash/cash equivalents at the year end:	72 169	41 096	75 298	104.3%	113 089	156.7%	114 592	278.8%	67 548	164.4%	67 548	164.4%	77 933	64.9%	(13.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 637	12.4%	1 660	2.4%	1 698	2.4%	57 923	82.8%	69 917	26.0%	27	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 483	62.6%	1 204	4.3%	790	2.8%	8 467	30.3%	27 945	10.4%	14	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 832	25.3%	1 671	2.9%	1 035	1.8%	41 074	70.1%	58 612	21.8%	59	.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	2 277	7.7%	606	2.0%	546	1.8%	26 140	88.4%	29 569	11.0%	17	.1%	-	-
Receivables from Exchange Transactions - Waste Management	1 691	6.5%	379	1.4%	330	1.3%	23 811	90.8%	26 212	9.7%	15	.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	406	5.9%	60	.9%	89	1.3%	6 369	92.0%	6 923	2.6%	9	.1%	-	-
Interest on Arrear Debtor Accounts	3 117	7.1%	1 517	3.4%	1 470	3.3%	38 082	86.2%	44 186	16.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	718	12.5%	62	1.1%	270	4.7%	4 713	81.8%	5 764	2.1%	23	.4%	-	-
Total By Income Source	49 159	18.3%	7 160	2.7%	6 229	2.3%	206 579	76.8%	269 127	100.0%	165	.1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 945	40.8%	149	3.1%	105	2.2%	2 569	53.9%	4 769	1.8%	-	-	-	-
Commercial	16 751	27.9%	2 082	3.5%	1 615	2.7%	39 649	66.0%	60 098	22.3%	-	-	-	-
Households	30 462	14.9%	4 929	2.4%	4 508	2.2%	164 362	80.5%	204 261	75.9%	165	.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	49 159	18.3%	7 160	2.7%	6 229	2.3%	206 579	76.8%	269 127	100.0%	165	.1%	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	48 007	100.0%	-	-	-	-	-	-	48 007	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	48 007	100.0%	-	-	-	-	-	-	48 007	100.0%

Contact Details

Municipal Manager	Mr Kam Chetty	044 302 6590
Financial Manager	Mr Mbulelo Memani	044 302 6463

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GARDEN ROUTE (DC4)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	390 115	408 652	74 393	19.1%	8 142	2.1%	133 189	32.6%	11 632	2.8%	227 357	55.6%	168 576	103.9%	(93.1%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 718	2 711	-	-	-	-	-	-	-	-	-	-	-	2.5%	-
Interest earned - external investments	15 715	15 715	-	-	232	1.5%	-	-	6 945	44.2%	7 177	45.7%	2 751	54.4%	152.5%
Interest earned - outstanding debtors	897	897	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	333	-	-	-	-	-	-	-	-	-	-	-	-	11.2%	-
Agency services	19 022	19 022	-	-	-	-	12 735	66.9%	-	-	12 735	66.9%	-	83.3%	-
Transfers recognised - operational	158 885	177 422	67 452	42.5%	459	.3%	111 752	63.0%	1 450	.8%	181 113	102.1%	-	96.2%	(100.0%)
Other own revenue	189 390	189 729	6 941	3.7%	7 451	3.9%	8 702	4.6%	3 238	1.7%	26 332	13.9%	165 825	117.7%	(98.0%)
Gains on disposal of PPE	3 156	3 156	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	387 838	402 375	46 032	11.9%	58 380	15.1%	53 462	13.3%	64 934	16.1%	222 809	55.4%	219 302	109.4%	(70.4%)
Employee related costs	132 798	130 837	27 983	21.1%	37 100	27.9%	30 402	23.2%	30 958	23.7%	126 442	96.6%	28 908	93.5%	7.1%
Remuneration of councillors	11 572	11 572	2 560	22.1%	2 729	23.6%	3 077	26.6%	2 741	23.7%	11 106	96.0%	2 661	103.7%	3.0%
Debt impairment	1 601	1 601	-	-	-	-	-	-	-	-	-	-	1 522	100.0%	(100.0%)
Depreciation and asset impairment	3 272	3 322	-	-	-	-	-	-	4 234	127.5%	4 234	127.5%	3 060	130.1%	38.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	185	66	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	60 636	61 282	4 633	7.6%	8 297	13.7%	6 364	10.4%	9 551	15.6%	28 845	47.1%	6 104	66.3%	56.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	177 774	193 696	10 857	6.1%	10 255	5.8%	13 619	7.0%	17 450	9.0%	52 182	26.9%	177 047	123.9%	(90.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 278	6 278	28 361		(50 238)		79 727		(53 302)		4 548		(50 726)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 278	6 278	28 361		(50 238)		79 727		(53 302)		4 548		(50 726)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 278	6 278	28 361		(50 238)		79 727		(53 302)		4 548		(50 726)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 278	6 278	28 361		(50 238)		79 727		(53 302)		4 548		(50 726)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 278	6 278	28 361		(50 238)		79 727		(53 302)		4 548		(50 726)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	9 303	13 303	35	.4%	609	6.5%	244	1.8%	8 908	67.0%	9 796	73.6%	2 350	68.5%	279.1%
National Government	-	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	2 748	-	2 748	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	14	-	(100.0%)
Transfers recognised - capital	-	4 000	-	-	-	-	-	-	2 748	68.7%	2 748	68.7%	14	-	19 685.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 303	9 303	35	.4%	609	6.5%	244	2.6%	6 160	66.2%	7 047	75.8%	2 336	68.2%	163.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	9 303	13 303	35	.4%	609	6.5%	244	1.8%	8 908	67.0%	9 796	73.6%	2 350	68.5%	279.1%
Governance and Administration	1 440	1 440	29	2.0%	513	35.6%	102	7.1%	1 953	135.6%	2 597	180.3%	1 458	100.0%	34.0%
Executive & Council	1 368	30	-	-	12	.8%	1	3.4%	19	64.9%	32	107.0%	1 157	327.1%	(98.3%)
Budget & Treasury Office	72	42	-	-	38	53.3%	-	-	24	57.1%	62	148.6%	93	5.7%	(74.2%)
Corporate Services	-	1 368	29	-	463	-	101	7.4%	1 910	139.6%	2 503	182.9%	208	2 759.6%	817.6%
Community and Public Safety	7 833	11 833	6	.1%	96	1.2%	142	1.2%	6 936	58.6%	7 180	60.7%	807	41.9%	759.1%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 000	2 000	-	-	58	2.9%	38	1.9%	410	20.5%	506	25.3%	-	13.4%	(100.0%)
Public Safety	5 790	9 790	6	.1%	8	.1%	77	.8%	4 243	43.3%	4 334	44.3%	797	65.9%	432.6%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	43	43	-	-	30	69.2%	27	62.8%	2 283	5 309.3%	2 340	5 441.3%	11	34.4%	21 298.4%
Economic and Environmental Services	30	30	-	-	-	-	-	-	19	63.3%	19	63.3%	85	68.7%	(77.6%)
Planning and Development	-	-	-	-	-	-	-	-	19	-	19	-	-	52.8%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	30	30	-	-	-	-	-	-	-	-	-	-	85	78.1%	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	386 062	404 600	74 393	19.3%	8 142	2.1%	133 189	32.9%	11 632	2.9%	227 357	56.2%	168 576	106.6%	(93.1%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	211 462	211 462	6 941	3.3%	7 451	3.5%	21 437	10.1%	3 238	1.5%	39 067	18.5%	165 825	114.4%	(98.0%)
Government - operating	158 885	177 422	67 452	42.5%	459	.3%	111 752	63.0%	1 450	.8%	181 113	102.1%	-	100.7%	(100.0%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	15 715	15 715	-	-	232	1.5%	-	-	6 945	44.2%	7 177	45.7%	2 751	50.9%	152.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(382 965)	(397 503)	(46 032)	12.0%	(58 380)	15.2%	(53 462)	13.4%	(63 614)	16.0%	(221 488)	55.7%	(219 302)	116.7%	(71.0%)
Suppliers and employees	(382 965)	(397 503)	(46 032)	12.0%	(58 380)	15.2%	(53 462)	13.4%	(63 614)	16.0%	(221 488)	55.7%	(219 302)	116.7%	(71.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	3 097	7 097	28 361	915.8%	(50 238)	(1 622.3%)	79 727	1 123.4%	(51 982)	(732.4%)	5 869	82.7%	(50 726)	(82.1%)	2.5%
Cash Flow from Investing Activities															
Receipts	1 365	1 365	(148 587)	(10 885.5%)	52 946	3 878.8%	104 336	7 643.7%	11 703	857.3%	20 398	1 494.3%	115 169	-	(89.8%)
Proceeds on disposal of PPE	3 156	3 156	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(1 791)	(1 791)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(148 587)	-	52 946	-	104 336	-	11 703	-	20 398	-	115 169	-	(89.8%)
Payments	(9 303)	(13 303)	(35)	.4%	(609)	6.5%	(243)	1.8%	(8 907)	67.0%	(9 793)	73.6%	(2 408)	69.7%	269.8%
Capital assets	(9 303)	(13 303)	(35)	.4%	(609)	6.5%	(243)	1.8%	(8 907)	67.0%	(9 793)	73.6%	(2 408)	69.7%	269.8%
Net Cash from/(used) Investing Activities	(7 938)	(11 938)	(148 622)	1 872.2%	52 338	(659.3%)	104 093	(871.9%)	2 796	(23.4%)	10 605	(88.8%)	112 761	(161.2%)	(97.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(4 842)	(4 841)	(120 261)	2 483.9%	2 100	(43.4%)	183 820	(3 796.9%)	(49 186)	1 016.0%	16 473	(340.3%)	62 035	(56.4%)	(179.3%)
Cash/cash equivalents at the year begin:	169 768	169 768	129 446	76.2%	9 185	5.4%	11 285	6.6%	195 105	114.9%	129 446	76.2%	67 411	88.6%	189.4%
Cash/cash equivalents at the year end:	164 926	164 927	9 185	5.6%	11 285	6.8%	195 105	118.3%	145 919	88.5%	145 919	88.5%	129 446	76.2%	12.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(16)	35.2%	-	-	-	-	(30)	64.8%	(47)	(.2%)	-	-	-	-
Interest on Arrear Debtor Accounts	265	11.2%	267	11.3%	259	11.0%	1 565	66.4%	2 356	7.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	221	.8%	439	1.5%	534	1.9%	27 462	95.8%	28 656	92.5%	-	-	-	-
Total By Income Source	469	1.5%	706	2.3%	793	2.6%	28 997	93.6%	30 965	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	570	12.3%	137	3.0%	339	7.3%	3 597	77.5%	4 643	15.0%	-	-	-	-
Other	(101)	(.4%)	569	2.2%	454	1.7%	25 400	96.5%	26 322	85.0%	-	-	-	-
Total By Customer Group	469	1.5%	706	2.3%	793	2.6%	28 997	93.6%	30 965	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 718	62.3%	228	5.2%	73	1.7%	1 342	30.8%	4 362	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 718	62.3%	228	5.2%	73	1.7%	1 342	30.8%	4 362	100.0%

Contact Details

Municipal Manager	Mr Monde Stratu	044 803 1315
Financial Manager	Mr Jan-Willem de Jager	044 803 1332

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	81 821	81 821	16 448	20.1%	27 701	33.9%	18 233	22.3%	15 284	18.7%	77 667	94.9%	2 287	70.4%	568.4%
Property rates	4 117	4 117	3 835	93.2%	(3)	(.1%)	18	.4%	(22)	(.5%)	3 828	93.0%	(113)	107.2%	(80.8%)
Property rates - penalties and collection charges	-	-	42	-	36	-	67	-	212	-	357	-	10	-	1 959.9%
Service charges - electricity revenue	14 398	14 398	2 326	16.2%	2 521	17.5%	2 907	20.2%	3 361	23.3%	11 116	77.2%	(383)	50.2%	(978.1%)
Service charges - water revenue	1 619	1 619	489	30.2%	(163)	(10.0%)	300	18.5%	272	16.8%	898	55.5%	(555)	(26.8%)	(149.0%)
Service charges - sanitation revenue	1 280	1 280	462	36.1%	689	53.9%	673	52.6%	690	53.9%	2 514	196.5%	213	141.1%	223.8%
Service charges - refuse revenue	1 297	1 297	399	30.7%	155	11.9%	371	28.6%	421	32.5%	1 345	103.7%	(19)	51.1%	(2 296.1%)
Service charges - other	-	-	23	-	14	-	7	-	(10)	-	34	-	34	-	(130.4%)
Rental of facilities and equipment	1 476	1 476	1 811	122.8%	304	20.6%	311	21.1%	291	19.7%	2 718	184.2%	120	46.4%	142.0%
Interest earned - external investments	845	845	258	30.5%	396	46.9%	243	28.8%	341	40.4%	1 238	146.5%	80	72.6%	327.0%
Interest earned - outstanding debtors	532	532	120	22.6%	43	8.0%	104	19.6%	101	19.0%	369	69.3%	(20)	26.4%	(596.9%)
Dividends received	-	-	22	-	-	-	-	-	-	-	22	-	-	-	-
Fines	34 488	34 488	2	-	17 274	50.1%	8 636	25.0%	8 622	25.0%	34 533	100.1%	2 659	81.5%	224.2%
Licences and permits	1 247	1 247	220	17.6%	280	22.4%	332	26.6%	248	19.9%	1 080	86.6%	231	78.3%	7.5%
Agency services	125	125	143	114.1%	32	25.2%	42	33.8%	32	26.0%	249	199.1%	24	79.3%	37.0%
Transfers recognised - operational	20 222	20 222	6 312	31.2%	6 111	30.2%	4 081	20.2%	641	3.2%	17 145	84.8%	1	64.1%	119 869.1%
Other own revenue	176	176	(12)	(6.9%)	12	7.1%	141	80.2%	84	47.6%	225	128.0%	4	181.4%	1 852.8%
Gains on disposal of PPE	-	-	(2)	-	-	-	-	-	-	-	(2)	-	-	-	-
Operating Expenditure	91 087	91 087	12 343	13.6%	33 426	36.7%	21 640	23.8%	25 422	27.9%	92 831	101.9%	6 347	71.9%	300.5%
Employee related costs	25 058	25 058	4 771	19.0%	9 161	36.6%	5 161	20.6%	6 798	27.1%	25 891	103.3%	1 593	70.3%	326.8%
Remuneration of councillors	3 136	3 136	449	14.3%	925	29.5%	675	21.5%	909	29.0%	2 958	94.3%	253	72.0%	259.6%
Debt impairment	25 908	25 908	218	.8%	12 620	48.7%	6 310	24.4%	6 310	24.4%	25 459	98.3%	2 144	94.6%	194.3%
Depreciation and asset impairment	8 562	8 562	-	-	4 358	50.9%	1 585	18.5%	2 378	27.8%	8 321	97.2%	-	(3.3%)	(100.0%)
Finance charges	7	7	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	8 109	8 109	938	11.6%	1 881	23.2%	1 770	21.8%	1 992	24.6%	6 581	81.2%	696	90.2%	186.4%
Other Materials	982	982	868	88.3%	-	-	-	-	-	-	868	88.3%	-	-	-
Contracted services	6 455	6 455	503	7.8%	553	8.6%	637	9.9%	653	10.1%	2 346	36.3%	299	30.0%	118.3%
Transfers and grants	351	351	747	212.8%	(1 147)	(326.7%)	466	132.7%	15	4.2%	81	23.0%	(39)	173.8%	(138.0%)
Other expenditure	12 520	12 520	1 966	15.7%	5 075	40.5%	5 035	40.2%	6 367	50.9%	18 442	147.3%	1 402	87.6%	354.2%
Loss on disposal of PPE	-	-	1 884	-	-	-	-	-	-	-	1 884	-	-	-	-
Surplus/(Deficit)	(9 267)	(9 267)	4 106		(5 725)		(3 407)		(10 138)		(15 164)		(4 061)		
Transfers recognised - capital	10 367	10 367	3 358	32.4%	2 754	26.6%	1 628	15.7%	7 263	70.1%	15 003	144.7%	(1 158)	44.8%	(727.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 100	1 100	7 464		(2 972)		(1 779)		(2 875)		(161)		(5 219)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 100	1 100	7 464		(2 972)		(1 779)		(2 875)		(161)		(5 219)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 100	1 100	7 464		(2 972)		(1 779)		(2 875)		(161)		(5 219)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 100	1 100	7 464		(2 972)		(1 779)		(2 875)		(161)		(5 219)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	10 367	10 367	3 358	32.4%	2 006	19.3%	3 364	32.4%	7 455	71.9%	16 183	156.1%	2 963	48.5%	151.6%
National Government	8 259	8 259	-	-	2 006	24.3%	3 036	36.8%	7 455	90.3%	12 497	151.3%	2 594	58.9%	187.4%
Provincial Government	2 108	2 108	3 358	159.3%	-	-	-	-	-	-	3 358	159.3%	292	4.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	10 367	10 367	3 358	32.4%	2 006	19.3%	3 036	29.3%	7 455	71.9%	15 855	152.9%	2 886	34.1%	158.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	77	13 512.6%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	328	-	-	-	328	-	-	-	-
Capital Expenditure Standard Classification	10 367	10 367	3 358	32.4%	2 006	19.3%	3 364	32.4%	7 455	71.9%	16 183	156.1%	2 963	48.5%	151.6%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	68	12 542.1%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	68	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	(18)	(1.9%)	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	(25)	(14.1%)	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	6	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 367	10 367	3 358	32.4%	2 006	19.3%	3 364	32.4%	7 455	71.9%	16 183	156.1%	2 914	45.7%	155.8%
Electricity	2 000	2 000	-	-	-	-	-	-	-	-	-	-	(236)	99.1%	(100.0%)
Water	8 367	8 367	3 358	40.1%	2 006	24.0%	3 364	40.2%	7 455	89.1%	16 183	193.4%	3 169	37.7%	135.2%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	(19)	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	61 836	61 836	27 026	43.7%	12 074	19.5%	20 258	32.8%	9 161	14.8%	68 519	110.8%	7 345	103.6%	24.7%
Property rates, penalties and collection charges	3 785	3 785	1 434	37.9%	918	24.2%	606	16.0%	1 279	33.8%	4 237	111.9%	573	105.0%	123.1%
Service charges	16 362	16 362	3 473	21.2%	4 161	25.4%	4 022	24.6%	4 416	27.0%	16 072	98.2%	3 517	117.4%	25.6%
Other revenue	9 776	9 776	4 586	46.9%	3 746	38.3%	11 635	119.0%	3 314	33.9%	23 281	238.2%	3 127	331.2%	6.0%
Government - operating	20 222	20 222	8 768	43.4%	3 021	14.9%	3 753	18.6%	-	-	15 542	76.9%	6	54.4%	(100.0%)
Government - capital	10 367	10 367	8 476	81.8%	-	-	-	-	-	-	8 476	81.8%	-	24.8%	-
Interest	1 324	1 324	290	21.9%	228	17.2%	242	18.3%	151	11.4%	911	68.8%	122	55.6%	24.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(55 212)	(55 212)	(20 118)	36.4%	(17 424)	31.6%	(15 204)	27.5%	(18 526)	33.6%	(71 272)	129.1%	(14 814)	101.7%	25.1%
Suppliers and employees	(54 877)	(54 877)	(20 059)	36.6%	(19 282)	35.1%	(15 652)	28.5%	(19 816)	36.1%	(74 809)	136.3%	(15 651)	107.9%	26.6%
Finance charges	(7)	(7)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(328)	(328)	(58)	17.8%	1 858	(566.5%)	447	(136.4%)	1 290	(393.3%)	3 537	(1 078.4%)	836	(934.0%)	54.2%
Net Cash from/(used) Operating Activities	6 624	6 624	6 909	104.3%	(5 350)	(80.8%)	5 054	76.3%	(9 365)	(141.4%)	(2 752)	(41.6%)	(7 470)	112.7%	25.4%
Cash Flow from Investing Activities															
Receipts	-	-	6 000	-	2 000	-	-	-	-	-	8 000	-	-	100.0%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	6 000	-	2 000	-	-	-	-	-	8 000	-	-	100.0%	-
Payments	(10 367)	(10 367)	(3 358)	32.4%	(2 006)	19.3%	(3 364)	32.4%	(2 307)	22.3%	(11 035)	106.4%	(2 963)	48.5%	(22.2%)
Capital assets	(10 367)	(10 367)	(3 358)	32.4%	(2 006)	19.3%	(3 364)	32.4%	(2 307)	22.3%	(11 035)	106.4%	(2 963)	48.5%	(22.2%)
Net Cash from/(used) Investing Activities	(10 367)	(10 367)	2 642	(25.5%)	(6)	.1%	(3 364)	32.4%	(2 307)	22.3%	(3 035)	29.3%	(2 963)	47.2%	(22.2%)
Cash Flow from Financing Activities															
Receipts	33	33	14	41.0%	47	143.7%	14	41.9%	16	48.8%	91	275.5%	11	241.8%	40.9%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	33	33	14	41.0%	47	143.7%	14	41.9%	16	48.8%	91	275.5%	11	241.8%	40.9%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	33	33	14	41.0%	47	143.7%	14	41.9%	16	48.8%	91	275.5%	11	241.8%	40.9%
Net Increase/(Decrease) in cash held	(3 710)	(3 710)	9 564	(257.8%)	(5 308)	143.1%	1 704	(45.9%)	(11 656)	314.2%	(5 696)	153.5%	(10 421)	(113.3%)	11.8%
Cash/cash equivalents at the year begin:	4 346	4 346	13 654	314.2%	23 218	534.2%	17 910	412.1%	19 614	451.3%	13 654	314.2%	25 565	169.6%	(23.3%)
Cash/cash equivalents at the year end:	636	636	23 218	3 649.6%	17 910	2 815.3%	19 614	3 083.0%	7 958	1 250.9%	7 958	1 250.9%	15 143	1 159.7%	(47.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	152	18.2%	(8)	(.9%)	31	3.7%	659	78.9%	835	12.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	790	59.4%	(94)	(7.1%)	48	3.6%	586	44.0%	1 330	19.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(64)	(4.5%)	15	1.1%	19	1.3%	1 446	102.1%	1 416	20.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	156	16.5%	(7)	(.7%)	38	4.1%	758	80.2%	945	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	146	27.5%	(6)	(1.1%)	22	4.1%	369	69.5%	531	7.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	20	2.8%	14	2.0%	18	2.6%	656	92.6%	708	10.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	952	100.0%	-	-	-	-	952	13.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	11.0%	3	2.4%	4	3.4%	106	83.1%	128	1.9%	-	-	-	-
Total By Income Source	1 215	17.7%	870	12.7%	181	2.6%	4 579	66.9%	6 845	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12	2.2%	97	17.8%	35	6.4%	400	73.6%	544	7.9%	-	-	-	-
Commercial	625	26.5%	255	10.8%	19	.8%	1 464	62.0%	2 363	34.5%	-	-	-	-
Households	578	14.7%	519	13.2%	127	3.2%	2 715	68.9%	3 938	57.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 215	17.7%	870	12.7%	181	2.6%	4 579	66.9%	6 845	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms AS Groenewald (Alida) - Acting MM	023 551 1019
Financial Manager	Mrs A S Groenewald (Alida)	023 551 1019

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	82 364	80 096	19 491	23.7%	16 024	19.5%	16 881	21.1%	10 522	13.1%	62 917	78.6%	4 973	66.3%	111.6%
Property rates	3 453	3 703	1 529	44.3%	623	18.0%	628	16.9%	651	17.6%	3 431	92.6%	172	89.3%	278.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	14 331	15 038	3 671	25.6%	3 545	24.7%	3 567	23.7%	3 511	23.3%	14 294	95.1%	921	83.6%	281.3%
Service charges - water revenue	3 584	3 720	769	21.5%	993	27.7%	1 113	29.9%	1 062	28.5%	3 937	105.8%	(27)	76.6%	(3 981.9%)
Service charges - sanitation revenue	2 906	3 106	841	28.9%	809	27.9%	820	26.4%	914	29.4%	3 385	109.0%	84	86.2%	991.2%
Service charges - refuse revenue	1 622	1 622	429	26.4%	412	25.4%	410	25.3%	404	24.9%	1 654	102.0%	25	80.4%	1 530.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	462	467	98	21.2%	112	24.2%	111	23.9%	179	38.3%	499	107.0%	131	113.3%	36.1%
Interest earned - external investments	2 280	2 830	753	33.0%	697	30.6%	695	24.5%	690	24.4%	2 835	100.2%	165	90.4%	317.3%
Interest earned - outstanding debtors	698	825	176	25.2%	204	29.3%	221	26.8%	234	28.4%	836	101.3%	54	87.4%	329.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 713	3 513	852	22.9%	804	21.7%	2 706	77.0%	1 697	48.3%	6 059	172.5%	152	90.8%	1 016.1%
Licences and permits	-	-	54	-	37	-	73	-	100	-	264	-	21	67.8%	381.7%
Agency services	220	220	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	43 823	39 495	10 102	23.1%	7 687	17.5%	6 359	16.1%	956	2.4%	25 104	63.6%	2 945	53.9%	(67.5%)
Other own revenue	5 273	5 558	218	4.1%	101	1.9%	178	3.2%	124	2.2%	621	11.2%	330	37.2%	(62.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	82 342	79 929	22 754	27.6%	15 474	18.8%	14 913	18.7%	14 373	18.0%	67 514	84.5%	34 991	136.7%	(58.9%)
Employee related costs	21 839	21 474	5 298	24.3%	6 722	30.8%	5 560	25.9%	5 142	23.9%	22 722	105.8%	3 950	88.5%	30.2%
Remuneration of councillors	3 086	3 086	-	-	-	-	-	-	-	-	-	-	732	94.4%	(100.0%)
Debt impairment	5 930	6 921	832	14.0%	832	14.0%	832	12.0%	832	12.0%	3 330	48.1%	728	52.6%	14.4%
Depreciation and asset impairment	2 978	3 288	744	25.0%	744	25.0%	730	22.2%	730	22.2%	2 948	89.7%	691	100.6%	5.6%
Finance charges	55	55	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	9 800	10 500	3 580	36.5%	1 603	16.4%	1 742	16.6%	2 193	20.9%	9 118	86.8%	1 898	107.3%	15.6%
Other Materials	639	688	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 809	7 961	-	-	-	-	-	-	-	-	-	-	1 083	14.0%	(100.0%)
Transfers and grants	-	230	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	31 207	25 727	12 300	39.4%	5 572	17.9%	6 049	23.5%	5 475	21.3%	29 396	114.3%	25 909	259.8%	(78.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	22	167	(3 264)		550		1 968		(3 851)		(4 597)		(30 018)		
Transfers recognised - capital	12 400	14 468	1 824	14.7%	1 126	9.1%	2 079	14.4%	3 722	25.7%	8 750	60.5%	23 299	546.3%	(84.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 422	14 635	(1 440)		1 676		4 046		(130)		4 153		(6 719)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12 422	14 635	(1 440)		1 676		4 046		(130)		4 153		(6 719)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 422	14 635	(1 440)		1 676		4 046		(130)		4 153		(6 719)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 422	14 635	(1 440)		1 676		4 046		(130)		4 153		(6 719)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	15 700	19 643	573	3.7%	1 804	11.5%	3 674	18.7%	3 959	20.2%	10 011	51.0%	6 214	72.4%	(36.3%)
National Government	12 400	14 488	573	4.6%	1 804	14.5%	3 674	25.4%	3 959	27.3%	10 011	69.1%	6 214	135.4%	(36.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 400	14 488	573	4.6%	1 804	14.5%	3 674	25.4%	3 959	27.3%	10 011	69.1%	6 214	135.4%	(36.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 300	4 945	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	210	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	15 700	19 643	573	3.7%	1 804	11.5%	3 674	18.7%	3 959	20.2%	10 011	51.0%	6 214	72.4%	(36.3%)
Governance and Administration	20	3 020	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	20	61	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	2 959	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	500	710	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	500	710	-	-	-	-	-	-	-	-	-	-	-	.2%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 366	5 061	10	.2%	3 340	76.5%	3 388	66.9%	3 581	70.7%	10 318	203.9%	4 825	253.6%	(25.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 366	5 061	10	.2%	3 340	76.5%	3 388	66.9%	3 581	70.7%	10 318	203.9%	4 825	253.6%	(25.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 813	10 851	563	5.2%	(1 536)	(14.2%)	286	2.6%	379	3.5%	(308)	(2.8%)	1 390	26.3%	(72.7%)
Electricity	2 250	2 700	563	25.0%	-	-	-	-	-	-	563	20.9%	1 249	52.6%	(100.0%)
Water	4 975	4 669	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	900	3 000	-	-	(1 536)	(170.7%)	286	9.5%	379	12.6%	(871)	(29.0%)	141	-	168.9%
Waste Management	2 688	482	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	87 735	87 396	23 736	27.1%	12 983	14.8%	15 263	17.5%	5 510	6.3%	57 493	65.8%	8 211	95.0%	(32.9%)
Property rates, penalties and collection charges	2 935	3 147	1 043	35.5%	798	27.2%	644	20.5%	709	22.5%	3 195	101.5%	551	95.3%	28.7%
Service charges	19 076	19 963	4 202	22.0%	4 059	21.3%	4 858	24.3%	5 067	25.4%	18 186	91.1%	4 472	84.5%	13.3%
Other revenue	6 627	3 891	(124)	(1.9%)	(257)	(3.9%)	226	5.8%	(92)	(2.4%)	(247)	(6.3%)	1 630	40.1%	(105.6%)
Government - operating	43 823	42 395	10 545	24.1%	7 788	17.8%	6 229	14.7%	(337)	(.8%)	24 225	57.1%	937	92.5%	(136.0%)
Government - capital	12 400	14 468	7 318	59.0%	(103)	(.8%)	2 612	18.1%	(527)	(3.6%)	9 300	64.3%	-	-	(100.0%)
Interest	2 873	3 531	753	26.2%	697	24.3%	695	19.7%	690	19.5%	2 835	80.3%	621	88.9%	11.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(71 418)	(69 197)	(8 443)	11.8%	(11 646)	16.3%	(8 727)	12.6%	(9 702)	14.0%	(38 518)	55.7%	157	67.2%	(6 288.6%)
Suppliers and employees	(71 363)	(67 906)	(8 443)	11.8%	(11 646)	16.3%	(8 727)	12.9%	(9 702)	14.3%	(38 518)	56.7%	157	67.3%	(6 288.6%)
Finance charges	(55)	(55)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(1 236)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	16 317	18 199	15 294	93.7%	1 337	8.2%	6 536	35.9%	(4 192)	(23.0%)	18 975	104.3%	8 368	870.8%	(150.1%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	2	-	2	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	2	-	2	-	-	-	(100.0%)
Payments	(15 584)	(21 961)	(2 242)	14.4%	(2 084)	13.4%	(3 601)	16.4%	(3 791)	17.3%	(11 718)	53.4%	(5 601)	-	(32.3%)
Capital assets	(15 584)	(21 961)	(2 242)	14.4%	(2 084)	13.4%	(3 601)	16.4%	(3 791)	17.3%	(11 718)	53.4%	(5 601)	-	(32.3%)
Net Cash from/(used) Investing Activities	(15 584)	(21 961)	(2 242)	14.4%	(2 084)	13.4%	(3 601)	16.4%	(3 789)	17.3%	(11 716)	53.4%	(5 601)	-	(32.4%)
Cash Flow from Financing Activities															
Receipts	39	27	13	33.9%	15	38.6%	2	7.6%	1	4.9%	32	117.6%	5	-	(73.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	39	27	13	33.9%	15	38.6%	2	7.6%	1	4.9%	32	117.6%	5	-	(73.5%)
Payments	(24)	(61)	(22)	90.3%	(17)	69.7%	(14)	23.6%	(14)	23.6%	(68)	110.7%	(4)	-	310.9%
Repayment of borrowing	(24)	(61)	(22)	90.3%	(17)	69.7%	(14)	23.6%	(14)	23.6%	(68)	110.7%	(4)	-	310.9%
Net Cash from/(used) Financing Activities	15	(34)	(9)	(59.1%)	(2)	(12.8%)	(12)	36.1%	(13)	38.2%	(36)	105.2%	1	-	(999.5%)
Net Increase/(Decrease) in cash held	747	(3 796)	13 043	1 745.2%	(749)	(100.2%)	2 922	(77.0%)	(7 993)	210.6%	7 223	(190.3%)	2 768	420.9%	(388.7%)
Cash/cash equivalents at the year begin:	30 400	25 414	25 414	83.6%	38 457	126.5%	37 708	148.4%	40 630	159.9%	25 414	100.0%	34 285	95.7%	18.5%
Cash/cash equivalents at the year end:	31 147	21 618	38 457	123.5%	37 708	121.1%	40 630	187.9%	32 637	151.0%	32 637	151.0%	37 053	121.9%	(11.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	338	6.7%	257	5.1%	226	4.5%	4 234	83.8%	5 055	37.3%	16	.3%	5 284	105.0%
Trade and Other Receivables from Exchange Transactions - Electricity	515	31.0%	184	11.0%	100	6.0%	864	51.9%	1 663	12.3%	0	-	810	49.0%
Receivables from Non-exchange Transactions - Property Rates	(24)	(1.7%)	42	3.1%	25	1.8%	1 335	96.9%	1 378	10.2%	0	-	354	26.0%
Receivables from Exchange Transactions - Waste Water Management	140	5.2%	153	5.7%	125	4.6%	2 283	84.5%	2 701	19.9%	5	.2%	2 656	98.0%
Receivables from Exchange Transactions - Waste Management	158	7.2%	108	5.0%	94	4.3%	1 828	83.5%	2 189	16.1%	4	.2%	2 452	112.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	1 413	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Other	20	3.4%	23	4.0%	30	5.2%	504	87.4%	577	4.3%	-	-	200	35.0%
Total By Income Source	1 146	8.5%	768	5.7%	601	4.4%	11 047	81.5%	13 562	100.0%	25	.2%	13 170	97.0%
Debtors Age Analysis By Customer Group														
Organs of State	181	26.4%	33	4.8%	25	3.7%	445	65.1%	684	5.0%	-	-	-	-
Commercial	81	6.3%	82	6.4%	31	2.4%	1 093	84.9%	1 287	9.5%	-	-	-	-
Households	885	7.6%	653	5.6%	544	4.7%	9 509	82.0%	11 591	85.5%	25	.2%	13 170	114.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 146	8.5%	768	5.7%	601	4.4%	11 047	81.5%	13 562	100.0%	25	.2%	13 170	97.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr H Mettler (Heinrich)	023 541 1320
Financial Manager	Mr J Neethling (Jannie)	023 541 1036

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	303 973	373 669	119 805	39.4%	83 716	27.5%	65 537	17.5%	49 320	13.2%	318 378	85.2%	48 810	90.6%	1.0%
Property rates	37 156	37 243	36 257	97.6%	105	.3%	269	.7%	243	.7%	36 874	99.0%	(216)	97.8%	(212.8%)
Property rates - penalties and collection charges	-	-	188	-	163	-	-	-	-	-	351	-	218	-	(100.0%)
Service charges - electricity revenue	78 474	72 934	19 567	24.9%	13 401	17.1%	26 552	36.4%	8 804	12.1%	68 325	93.7%	22 631	89.9%	(61.1%)
Service charges - water revenue	20 008	18 771	3 141	15.7%	5 150	25.7%	7 130	38.0%	3 684	19.6%	19 106	101.8%	4 010	98.7%	(8.1%)
Service charges - sanitation revenue	15 517	15 697	5 415	34.9%	3 506	22.6%	3 482	22.2%	3 441	21.9%	15 844	100.9%	3 183	100.3%	8.1%
Service charges - refuse revenue	8 166	8 017	2 359	28.9%	1 901	23.3%	1 877	23.4%	1 860	23.2%	7 998	99.8%	1 738	99.3%	7.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 376	1 242	198	14.4%	316	23.0%	318	25.6%	313	25.2%	1 145	92.2%	251	98.7%	24.5%
Interest earned - external investments	1 260	415	-	-	6	.5%	320	77.1%	118	28.4%	443	106.9%	233	57.4%	(49.5%)
Interest earned - outstanding debtors	2 940	3 022	680	23.1%	694	23.6%	632	20.9%	641	21.2%	2 647	87.6%	619	101.5%	3.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	30 429	50 483	940	3.1%	1 177	3.9%	1 003	2.0%	3 127	6.2%	6 248	12.4%	1 270	59.2%	146.3%
Licences and permits	629	621	86	13.7%	224	35.6%	70	11.3%	139	22.4%	519	83.6%	278	84.2%	(49.9%)
Agency services	750	750	188	25.1%	201	26.8%	195	26.0%	249	33.2%	833	111.1%	164	98.9%	52.0%
Transfers recognised - operational	102 893	158 917	49 872	48.5%	55 818	54.2%	22 349	14.1%	24 587	15.5%	152 626	96.0%	11 419	92.9%	115.3%
Other own revenue	4 375	5 558	913	20.9%	1 054	24.1%	1 338	24.1%	2 114	38.0%	5 419	97.5%	3 013	63.9%	(29.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	319 844	388 154	80 227	25.1%	111 700	34.9%	65 967	17.0%	85 319	22.0%	343 212	88.4%	78 783	88.4%	8.3%
Employee related costs	103 811	107 480	23 746	22.9%	28 944	27.9%	25 047	23.3%	24 799	23.1%	102 537	95.4%	22 177	99.6%	11.8%
Remuneration of councillors	6 225	6 067	1 477	23.7%	1 544	24.8%	1 498	24.7%	1 488	24.5%	6 008	99.0%	2 026	113.2%	(26.5%)
Debt impairment	22 832	42 832	4 114	18.0%	4 114	18.0%	4 114	9.6%	4 114	9.6%	16 457	38.4%	1 919	38.4%	114.4%
Depreciation and asset impairment	19 222	19 222	4 805	25.0%	4 805	25.0%	4 805	25.0%	4 805	25.0%	19 222	100.0%	4 234	97.0%	13.5%
Finance charges	2 308	1 719	467	20.2%	942	40.8%	662	38.5%	592	34.4%	2 663	154.9%	1 306	97.9%	(54.7%)
Bulk purchases	70 500	67 250	8 614	12.2%	20 265	28.7%	10 680	15.9%	17 055	25.4%	56 613	84.2%	18 029	86.3%	(5.4%)
Other Materials	19 720	9 184	3 393	17.2%	4 827	24.5%	3 420	37.2%	3 575	38.9%	15 214	165.7%	11 788	99.3%	(69.7%)
Contracted services	8 639	110 669	798	9.2%	1 376	15.9%	2 314	2.1%	2 379	2.2%	6 867	6.2%	1 985	83.5%	19.9%
Transfers and grants	650	610	140	21.5%	255	39.2%	2	.3%	185	30.3%	582	95.3%	24	43.9%	658.2%
Other expenditure	65 936	23 122	32 673	49.6%	44 629	67.7%	13 423	58.1%	26 325	113.9%	117 050	506.2%	15 295	80.3%	72.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 871)	(14 484)	39 578		(27 984)		(429)		(35 999)		(24 834)		(29 973)		
Transfers recognised - capital	23 087	32 964	3 898	16.9%	5 157	22.3%	6 009	18.2%	11 640	35.3%	26 703	81.0%	17 232	84.2%	(32.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 216	18 479	43 477		(22 828)		5 579		(24 359)		1 869		(12 741)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 216	18 479	43 477		(22 828)		5 579		(24 359)		1 869		(12 741)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 216	18 479	43 477		(22 828)		5 579		(24 359)		1 869		(12 741)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 216	18 479	43 477		(22 828)		5 579		(24 359)		1 869		(12 741)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	24 187	34 101	3 961	16.4%	5 470	22.6%	6 235	18.3%	11 811	34.6%	27 477	80.6%	20 361	90.2%	(42.0%)
National Government	23 087	30 799	3 898	16.9%	5 157	22.3%	4 360	14.2%	11 568	37.6%	24 983	81.1%	14 776	79.6%	(21.7%)
Provincial Government	-	2 165	-	-	-	-	1 649	76.2%	71	3.3%	1 720	79.4%	4 431	96.4%	(98.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 087	32 964	3 898	16.9%	5 157	22.3%	6 009	18.2%	11 640	35.3%	26 703	81.0%	19 208	86.5%	(39.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 100	1 138	62	5.7%	314	28.5%	226	19.9%	171	15.1%	774	68.0%	1 153	210.9%	(85.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	24 187	34 101	3 961	16.4%	5 470	22.6%	6 235	18.3%	11 811	34.6%	27 477	80.6%	20 361	90.2%	(42.0%)
Governance and Administration	500	604	38	7.5%	194	38.9%	220	36.5%	29	4.8%	481	79.7%	244	76.7%	(88.1%)
Executive & Council	50	30	1	1.8%	-	-	6	21.6%	-	-	7	24.6%	89	105.3%	(100.0%)
Budget & Treasury Office	450	150	2	.4%	129	28.6%	(10)	(6.4%)	3	2.2%	125	83.0%	37	14.2%	(91.3%)
Corporate Services	-	424	35	-	65	-	224	52.7%	26	6.1%	350	82.4%	118	-	(78.2%)
Community and Public Safety	3 009	2 756	21	.7%	177	5.9%	20	.7%	1 625	58.9%	1 842	66.8%	3 779	85.2%	(57.0%)
Community & Social Services	200	97	-	-	-	-	-	-	71	73.2%	71	73.2%	13	6.5%	451.4%
Sport And Recreation	2 809	2 505	21	.8%	177	6.3%	20	.8%	1 554	62.0%	1 771	70.7%	3 630	87.2%	(57.2%)
Public Safety	-	154	-	-	-	-	-	-	-	-	-	-	135	73.9%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 301	11 177	783	12.4%	1 959	31.1%	1 576	14.1%	4 593	41.1%	8 912	79.7%	18	6.9%	24 890.0%
Planning and Development	200	50	4	1.8%	34	17.1%	-	-	-	-	38	75.7%	12	-	(100.0%)
Road Transport	6 101	11 127	780	12.8%	1 925	31.6%	1 576	14.2%	4 593	41.3%	8 874	79.7%	6	6.2%	76 768.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 377	19 564	3 119	21.7%	3 140	21.8%	4 418	22.6%	5 564	28.4%	16 241	83.0%	16 320	98.5%	(65.9%)
Electricity	14 060	13 960	3 119	22.2%	1 179	8.4%	2 770	19.8%	5 025	36.0%	12 092	86.6%	5 791	85.5%	(13.2%)
Water	-	5 604	-	-	1 961	-	1 649	29.4%	539	9.6%	4 149	74.0%	6 604	75.8%	(91.8%)
Waste Water Management	317	-	-	-	-	-	-	-	-	-	-	-	3 925	144.1%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	307 338	367 503	99 761	32.5%	106 134	34.5%	61 985	16.9%	63 735	17.3%	331 614	90.2%	38 628	88.9%	65.0%
Property rates, penalties and collection charges	32 629	35 380	10 621	32.5%	9 414	28.9%	5 793	16.4%	6 557	18.5%	32 385	91.5%	6 354	91.0%	3.2%
Service charges	113 783	110 651	25 370	22.3%	24 859	21.8%	26 999	24.4%	26 375	23.8%	103 604	93.6%	22 058	92.9%	19.6%
Other revenue	30 746	26 154	2 119	6.9%	1 536	5.0%	1 348	5.2%	3 773	14.4%	8 776	33.6%	2 169	60.5%	74.0%
Government - operating	102 893	158 917	52 246	50.8%	55 783	54.2%	24 980	15.7%	20 818	13.1%	153 827	96.8%	5 510	80.1%	277.8%
Government - capital	23 087	32 964	8 725	37.8%	13 841	60.0%	1 913	5.8%	5 452	16.5%	29 931	90.8%	1 696	100.8%	221.5%
Interest	4 200	3 437	680	16.2%	700	16.7%	952	27.7%	760	22.1%	3 092	90.0%	841	89.5%	(9.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(276 539)	(326 100)	(71 307)	25.8%	(102 781)	37.2%	(57 047)	17.5%	(75 567)	23.2%	(306 701)	94.1%	(61 838)	92.5%	22.2%
Suppliers and employees	(274 531)	(323 771)	(70 700)	25.8%	(101 584)	37.0%	(56 382)	17.4%	(74 790)	23.1%	(303 456)	93.7%	(60 507)	92.6%	23.6%
Finance charges	(1 358)	(1 719)	(467)	34.4%	(942)	69.3%	(662)	38.5%	(592)	34.4%	(2 663)	154.9%	(1 306)	87.7%	(54.7%)
Transfers and grants	(650)	(610)	(140)	21.5%	(255)	39.2%	(2)	.3%	(185)	30.3%	(582)	95.3%	(24)	43.9%	658.2%
Net Cash from/(used) Operating Activities	30 799	41 403	28 454	92.4%	3 353	10.9%	4 938	11.9%	(11 832)	(28.6%)	24 913	60.2%	(23 210)	79.3%	(49.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(24 187)	(34 101)	(3 961)	16.4%	(5 470)	22.6%	(6 235)	18.3%	(11 811)	34.6%	(27 477)	80.6%	(20 361)	90.2%	(42.0%)
Capital assets	(24 187)	(34 101)	(3 961)	16.4%	(5 470)	22.6%	(6 235)	18.3%	(11 811)	34.6%	(27 477)	80.6%	(20 361)	90.2%	(42.0%)
Net Cash from/(used) Investing Activities	(24 187)	(34 101)	(3 961)	16.4%	(5 470)	22.6%	(6 235)	18.3%	(11 811)	34.6%	(27 477)	80.6%	(20 361)	90.1%	(42.0%)
Cash Flow from Financing Activities															
Receipts	103	-	(2)	(1.5%)	-	-	-	-	-	-	(2)	-	(451)	(734.2%)	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	103	-	(2)	(1.5%)	-	-	-	-	-	-	(2)	-	(451)	(734.2%)	(100.0%)
Payments	(4 329)	(4 194)	(412)	9.5%	(317)	7.3%	(435)	10.4%	(339)	8.1%	(1 503)	35.8%	(309)	33.8%	9.7%
Repayment of borrowing	(4 329)	(4 194)	(412)	9.5%	(317)	7.3%	(435)	10.4%	(339)	8.1%	(1 503)	35.8%	(309)	33.8%	9.7%
Net Cash from/(used) Financing Activities	(4 226)	(4 194)	(413)	9.8%	(317)	7.5%	(435)	10.4%	(339)	8.1%	(1 505)	35.9%	(760)	49.5%	(55.4%)
Net Increase/(Decrease) in cash held	2 386	3 108	24 080	1 009.1%	(2 434)	(102.0%)	(1 732)	(55.7%)	(23 981)	(771.7%)	(4 068)	(130.9%)	(44 331)	678.8%	(45.9%)
Cash/cash equivalents at the year begin:	5 199	4 854	5 199	100.0%	29 278	563.2%	26 844	553.0%	25 112	517.3%	5 199	107.1%	38 978	66.5%	(35.6%)
Cash/cash equivalents at the year end:	7 585	7 962	29 278	386.0%	26 844	353.9%	25 112	315.4%	1 131	14.2%	1 131	14.2%	(5 353)	(103.0%)	(121.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 771	21.2%	479	5.7%	281	3.4%	5 813	69.7%	8 344	8.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 562	54.1%	265	4.0%	169	2.6%	2 592	39.3%	6 588	7.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 810	15.2%	477	4.0%	406	3.4%	9 210	77.4%	11 903	12.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 275	8.3%	574	3.7%	522	3.4%	13 025	84.6%	15 396	16.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	656	7.1%	352	3.8%	322	3.5%	7 967	85.7%	9 296	9.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	5.5%	2	3.5%	2	3.5%	47	87.5%	54	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	682	1.6%	400	.9%	79	.2%	41 441	97.3%	42 601	45.2%	-	-	-	-
Total By Income Source	9 758	10.4%	2 549	2.7%	1 781	1.9%	80 095	85.0%	94 182	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 227	26.5%	139	3.0%	66	1.4%	3 198	69.1%	4 630	4.9%	-	-	-	-
Commercial	2 796	24.5%	407	3.6%	263	2.3%	7 963	69.7%	11 430	12.1%	-	-	-	-
Households	5 389	7.3%	1 804	2.4%	1 383	1.9%	65 176	88.4%	73 752	78.3%	-	-	-	-
Other	345	7.9%	199	4.5%	68	1.6%	3 758	86.0%	4 370	4.6%	-	-	-	-
Total By Customer Group	9 758	10.4%	2 549	2.7%	1 781	1.9%	80 095	85.0%	94 182	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	10 803	100.0%	-	-	-	-	-	-	10 803	63.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 109	100.0%	-	-	-	-	-	-	1 109	6.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 480	100.0%	-	-	-	-	-	-	1 480	8.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 586	75.2%	211	10.0%	2	.1%	310	14.7%	2 109	12.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 465	100.0%	-	-	-	-	-	-	1 465	8.6%
Total	16 443	96.9%	211	1.2%	2	-	310	1.8%	16 966	100.0%

Contact Details

Municipal Manager	Mr KJ Haarhoff	023 414 8100
Financial Manager	Mr C J Kymdell	023 414 8100

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CENTRAL KAROO (DC5)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	81 897	109 147	25 184	30.8%	19 474	23.8%	29 985	27.5%	22 001	20.2%	96 643	88.5%	20 716	100.9%	6.2%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	100	80	-	-	-	-	53	65.7%	20	25.6%	73	91.3%	21	87.1%	(3.2%)
Interest earned - external investments	700	600	174	24.9%	114	16.3%	186	31.0%	272	45.4%	747	124.4%	118	91.6%	130.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	3 947	4 374	899	22.8%	1 045	26.5%	1 338	30.6%	944	21.6%	4 227	96.6%	901	537.0%	4.8%
Transfers recognised - operational	35 883	45 139	13 217	36.8%	11 182	31.2%	2 051	4.5%	8 528	18.9%	34 978	77.5%	3 247	87.9%	162.7%
Other own revenue	41 267	58 954	10 893	26.4%	7 132	17.3%	26 358	44.7%	12 236	20.8%	56 619	96.0%	16 429	74.8%	(25.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	80 483	107 853	19 219	23.9%	22 118	27.5%	31 824	29.5%	23 468	21.8%	96 629	89.6%	21 010	98.0%	11.7%
Employee related costs	47 419	49 251	10 262	21.6%	12 430	26.2%	11 386	23.1%	10 703	21.7%	44 781	90.9%	9 540	93.1%	12.2%
Remuneration of councillors	4 032	4 012	945	23.4%	933	23.1%	1 083	27.0%	690	17.2%	3 650	91.0%	917	88.3%	(24.8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	432	410	-	-	-	-	-	-	-	-	-	-	-	41.6%	-
Finance charges	-	-	-	-	-	-	-	-	10	-	10	-	15	-	(32.1%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	66	1 909	133	203.7%	11	17.0%	25	1.3%	9	.5%	178	9.3%	88	194.6%	(90.2%)
Contracted services	1 406	5 453	935	66.5%	333	23.7%	52	1.0%	230	4.2%	1 550	28.4%	537	148.1%	(57.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	27 128	46 819	6 944	25.6%	8 411	31.0%	19 278	41.2%	11 826	25.3%	46 459	99.2%	9 913	104.9%	19.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 414	1 295	5 965		(2 645)		(1 839)		(1 467)		15		(294)		
Transfers recognised - capital	-	83	-	-	-	-	-	-	82	98.8%	82	98.8%	-	108.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 414	1 377	5 965		(2 645)		(1 839)		(1 385)		96		(294)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 414	1 377	5 965		(2 645)		(1 839)		(1 385)		96		(294)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 414	1 377	5 965		(2 645)		(1 839)		(1 385)		96		(294)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 414	1 377	5 965		(2 645)		(1 839)		(1 385)		96		(294)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	1 015	1 047	131	12.9%	95	9.4%	239	22.8%	416	39.8%	881	84.2%	599	80.3%	(30.5%)
National Government	915	947	98	10.7%	128	14.0%	239	25.2%	416	44.0%	881	93.1%	15	9.1%	2 749.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	166	62.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	915	947	98	10.7%	128	14.0%	239	25.2%	416	44.0%	881	93.1%	181	55.8%	130.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	100	100	-	-	-	-	-	-	-	-	-	-	418	178.1%	(100.0%)
Public contributions and donations	-	-	33	-	(33)	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 015	1 047	131	12.9%	95	9.4%	239	22.8%	416	39.8%	881	84.2%	599	80.3%	(30.5%)
Governance and Administration	719	751	110	15.3%	93	12.9%	243	32.4%	279	37.2%	725	96.6%	385	370.0%	(27.4%)
Executive & Council	47	66	33	70.6%	-	-	15	22.8%	34	51.3%	82	123.9%	38	65.6%	(10.5%)
Budget & Treasury Office	673	100	28	4.2%	26	3.8%	28	28.3%	49	48.6%	131	131.0%	85	328.7%	(42.7%)
Corporate Services	-	585	49	-	67	-	199	34.1%	197	33.7%	512	87.6%	262	-	(24.9%)
Community and Public Safety	164	164	21	12.6%	2	1.5%	(4)	(2.5%)	133	80.8%	152	92.4%	174	15.4%	(23.8%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	100	29	4	4.2%	-	-	(4)	(14.3%)	22	76.5%	22	76.5%	174	15.8%	(87.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	64	135	17	25.9%	2	3.8%	-	-	110	81.7%	129	95.8%	-	-	(100.0%)
Economic and Environmental Services	132	132	-	-	-	-	-	-	4	3.4%	4	3.4%	40	40.0%	(88.9%)
Planning and Development	32	9	-	-	-	-	-	-	4	51.5%	4	51.5%	-	-	(100.0%)
Road Transport	100	124	-	-	-	-	-	-	-	-	-	-	40	40.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	81 897	109 148	25 184	30.8%	19 474	23.8%	29 985	27.5%	22 000	20.2%	96 642	88.5%	20 716	100.9%	6.2%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	45 314	63 409	11 792	26.0%	8 177	18.0%	27 748	43.8%	13 200	20.8%	60 918	96.1%	17 351	111.7%	(23.9%)
Government - operating	35 883	45 139	13 217	36.8%	11 182	31.2%	2 051	4.5%	8 528	18.9%	34 978	77.5%	3 247	87.9%	162.7%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Interest	700	600	174	24.9%	114	16.3%	186	31.0%	272	45.4%	747	124.4%	118	91.6%	130.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(80 051)	(108 223)	(16 384)	20.5%	(21 885)	27.3%	(14 263)	13.2%	(39 138)	36.2%	(91 670)	84.7%	(21 008)	98.2%	86.3%
Suppliers and employees	(52 922)	(108 223)	(16 384)	31.0%	(21 885)	41.4%	(14 263)	13.2%	(39 138)	36.2%	(91 670)	84.7%	(17 724)	94.2%	120.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	(15)	-	(100.0%)
Transfers and grants	(27 128)	-	-	-	-	-	-	-	-	-	-	-	(3 269)	-	(100.0%)
Net Cash from/(used) Operating Activities	1 846	925	8 799	476.6%	(2 411)	(130.6%)	15 722	1 699.7%	(17 138)	(1 852.8%)	4 973	537.6%	(292)	226.2%	5 759.7%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	250	-	-	-	-	-	250	-	-	358.5%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	250	-	-	-	-	-	250	-	-	358.5%	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 015)	-	(131)	12.9%	(95)	9.4%	(239)	-	(416)	-	(881)	-	(599)	80.1%	(30.5%)
Capital assets	(1 015)	-	(131)	12.9%	(95)	9.4%	(239)	-	(416)	-	(881)	-	(599)	80.1%	(30.5%)
Net Cash from/(used) Investing Activities	(1 015)	-	(131)	12.9%	155	(15.2%)	(239)	-	(416)	-	(631)	-	(599)	168.1%	(30.5%)
Cash Flow from Financing Activities															
Receipts	106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	936	925	8 669	925.7%	(2 256)	(241.0%)	15 483	1 673.9%	(17 554)	(1 897.8%)	4 341	469.3%	(891)	(30.0%)	1 869.2%
Cash/cash equivalents at the year begin:	2 989	2 989	2 989	100.0%	11 658	390.1%	9 401	314.6%	24 884	832.7%	2 989	100.0%	9 326	98.8%	166.8%
Cash/cash equivalents at the year end:	3 925	3 913	11 658	297.0%	9 401	239.5%	24 884	635.9%	7 330	187.3%	7 330	187.3%	8 435	106.9%	(13.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(15)	(2.1%)	73	9.9%	9	1.2%	669	91.0%	735	100.0%	-	-	-	-
Total By Income Source	(15)	(2.1%)	73	9.9%	9	1.2%	669	91.0%	735	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(15)	(2.1%)	73	9.9%	9	1.2%	669	91.0%	735	100.0%	-	-	-	-
Total By Customer Group	(15)	(2.1%)	73	9.9%	9	1.2%	669	91.0%	735	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 093	54.0%	228	11.3%	153	7.6%	551	27.2%	2 026	68.9%
Auditor-General	10	1.1%	15	1.6%	-	-	888	97.3%	913	31.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 103	37.5%	243	8.3%	153	5.2%	1 439	49.0%	2 939	100.0%

Contact Details

Municipal Manager	Mr S Jooste (Stefanus)	023 449 1066
Financial Manager	Ms Ursula Baartman	023 449 1000

Source Local Government Database

1. All figures in this report are unaudited.